

99102052048000

Freistellungsbescheinigung für Vergütungen von Bauleistungen beantragen

Heruntergeladen am 07.07.2025

<https://fimportal.de/xzufi-services/S1000030000325737/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102052048000
Leistungsbezeichnung I	Freistellungsbescheinigung für Vergütungen von Bauleistungen beantragen
Leistungsbezeichnung II	Applying for an exemption certificate for remuneration for construction work
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Exemption for construction work, tax deduction for building work
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	

Modul	Sachverhalt
SDG-Informationsbereich	
Lagen Portalverbund	Steuererklärung (1060100), Hausbau und Immobilienerwerb (1050100)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	23.03.2024
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_48.html
Teaser	Do you provide construction services? Then the statutory provisions on tax deduction for construction services apply to you.
Volltext	According to the regulations on withholding tax for construction services, certain clients must withhold a tax deduction of 15% of the consideration for construction services provided in Germany and pay it to the tax office responsible for them. Clients are all entrepreneurs within the meaning of the Value Added Tax Act and all legal entities under public law. The withholding obligation can be waived if the service provider submits a so-called exemption certificate. This is issued by the tax office and entered into a database that can be queried electronically at the Federal Central Tax Office (BZSt).
Erforderliche Unterlagen	No documents required.
Voraussetzungen	• Application to the responsible tax office • there is no risk to the tax claim
Kosten	
Verfahrensablauf	The certificate of exemption can be applied for informally at the responsible tax office.
Bearbeitungsdauer	
Frist	The exemption certificate may be issued for a specified period, but not exceeding three years. The exemption certificate is valid from the date of issue.

Modul	Sachverhalt
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Serviceportal der Freien Hansestadt Bremen, Service portal of the Free Hanseatic City of Bremen