

99033009012000

Heruntergeladen am 22.07.2025

<https://fimportal.de/services/99033009012000>

Modul	Sachverhalt
Leistungsschlüssel	99033009012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Apply for issuance of a certificate for the tax office to apply for tax benefits for measures for the preservation or wise use of monuments.
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Monument protection (individuell, 033)
Verrichtungskennung	Ausstellung (012)
SDG-Informationsbereich	Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Sonstige Steuern (1060800), Bauplanung (2050400),

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	Hausbau und Immobilienerwerb (1050100)
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	21.02.2022
Fachlich freigegeben durch	Ministry of Science, Culture, Federal and European Affairs Mecklenburg-Western Pomerania
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/estg/_7i.html">https://www.gesetze-im-internet.de/estg/_7i.html</a>
Teaser	For monuments and buildings within monument areas or protected overall facilities, you can apply for a certificate on measures carried out for the preservation or sensible use of the monument or building and their costs.
Volltext	<p>For the preservation of monuments and buildings within monument areas or protected overall facilities, you can claim tax benefits in connection in particular with the income tax return.</p> <p>Among other things, you will need a special certificate for this, which you can apply for as the owner or as the owner's authorized representative/agent at the responsible certifying authority.</p> <p>You can present the certificate as proof when applying for the tax benefit at the responsible tax office. In addition to the certificate, the tax office will check other tax requirements that must also be met in order for you to receive the tax benefits.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• In case of representation: power of attorney,</li> <li>• Planning documents inventory,</li> <li>• Planning documents with entry of the measures,</li> <li>• Justification of the obligation or fiscal coordination before the start of the measure with the responsible monument protection authority (for example, in the course of a building permit procedure, a permit under monument protection law or documented as a special coordination)</li> <li>• Original invoices (final invoices; partial invoices and cost estimates do not replace final invoices),</li> <li>• Receipt slips (must clearly show quantity, item and</li> </ul>

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price).

The certifying authority shall return the invoices to the owners of the buildings after review and correction, if necessary.

## Voraussetzungen

You will only receive the certificate for necessary measures on a building monument or building within a monument area or protected overall facility. Measures may be necessary, for example, to

- preserve the building monument (especially the substance),
- ensure the sensible use of the building (e.g. heating systems or toilets),
- enable special monument-related care and maintenance (for example, restoration maintenance), or
- to preserve the external appearance of the monument area/overall complex in which the building is located.

Only those measures that the owner has coordinated in writing with the certifying authority prior to the start of the measure are eligible for certification. The coordination or approval by the certifying authority can be documented as part of a monument permit, a building permit or as a special coordination.

## Kosten

The use of this administrative service is subject to a fee. The fees incurred are not part of the certifiable expenses. The fees incurred are deductible as income-related expenses or business expenses if the building is used to generate income.

## Verfahrensablauf

You can apply for the certificate as the owner of a building or as the authorized representative/agent of the owner.

The responsible certifying authority will then check,

- the requirements,
- to what extent the costs of the certifiable measures have been incurred,
- whether and to what extent subsidies from public

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funds have been granted by one of the authorities responsible for the protection or preservation of monuments or will be granted after the certificate has been issued.

You will then receive a certificate which, as a basic decision, is, among other things, a prerequisite for claiming the tax benefit.

Since the certificate is issued on a property-by-property basis, you must always apply for an individual certificate for parts of the building that are independent immovable assets (e.g. underground parking), as well as for condominiums and partially owned rooms.

In the case of developer or purchaser models and residential and part-ownership communities, you can instead apply for an overall certificate including the allocation to the individual parts of the building. For this, you need the effective powers of attorney of the purchasers.

## Bearbeitungsdauer

## Frist

## weiterführende Informationen

The form in which you benefit from the tax relief depends on the use of the building and the type and scope of the measure:

a. Use for the generation of income

**Production or acquisition costs** If you generate income in connection with the building (for example, use as business assets or renting and leasing), you can claim increased depreciation at a rate of 2 or 2.5 or 3 percent, in deviation from the usual annual depreciation pursuant to Section 7 EStG. These amount to up to 9 percent in each of the first 8 years and up to 7 percent in the following 4 years.

**Maintenance expenses** Maintenance expenses are to be distinguished from acquisition or production costs. Maintenance expenses include, in particular, costs for

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ongoing repairs (e.g. repair work, renewal of the exterior plaster and cladding). Insofar as the building is used to generate income, these expenses can be deducted in full in the year in which they are incurred. Maintenance expenses on favored objects can be spread evenly over two to five years for tax purposes (§ 11b EStG).

b. Use for own residential purposes If you do not use the eligible building to generate income but for your own residential purposes, you can deduct up to 9 percent of the expenses as special expenses for tax purposes in the calendar year in which the construction measure is completed and in each of the 9 following calendar years.

## Hinweise

Submission of final invoices not possible?

If you are unable to submit the final invoices due to the insolvency of the developer, you will have to

- prove the insolvency of the developer and
- provide evidence of the eligible expenses/costs individually by trade in the form of an expert opinion by a building surveyor to be submitted by the purchaser.

The purchase price paid to the developer is the upper limit of the certifiable expenses. Lump-sum invoices from tradesmen can only be taken into account if the original quotation on which the lump-sum contract is based is attached. If necessary to verify individual services, the responsible certifying authority may require submission of the original cost estimate. Permit and inspection fees are part of the costs of the approved or inspected construction measure.

## Rechtsbehelf

You can lodge an appeal against the decision.

## Kurztext

- Certificate for the application of tax benefits for measures for the preservation or reasonable use of monuments or buildings within monument areas or protected overall facilities
- written application necessary
- applicant: monument owner or authorized

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	<p>representative/agent of the owner</p> <ul style="list-style-type: none"> <li>• responsible: Certifying authority/lower monument protection authority in whose area of responsibility the monument is located</li> <li>• subject to a fee</li> <li>• Certification is required as proof when applying for tax benefits at the relevant tax office.</li> <li>• In addition to the certificate, the tax office checks other tax requirements that must also be met in order for the tax benefits to be taken into account.</li> </ul>
Ansprechpunkt	
Zuständige Stelle	competent monument protection authority
Formulare	<ul style="list-style-type: none"> <li>• Forms/online services available: No</li> <li>• Written form required: Yes</li> <li>• Informal application possible: No</li> <li>• Personal appearance required: No</li> </ul>
Ursprungsportal	