

99033009012000, 99033009012000

Apply for a certificate for the tax office to apply for tax relief for measures for the preservation or appropriate use of monuments

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/344828947/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99033009012000, 99033009012000
Leistungsbezeichnung I	Apply for a certificate for the tax office to apply for tax relief for measures for the preservation or appropriate use of monuments
Leistungsbezeichnung II	Apply for a certificate for the tax office to apply for tax relief for measures for the preservation or appropriate use of monuments
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

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Leistungsgruppierung	Denkmalschutz (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	Hausbau und Immobilienerwerb (1050100), Bauplanung (2050400), Sonstige Steuern (1060800)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	12.05.2021
Fachlich freigegeben durch	Hesse State Office for Monument Preservation
Handlungsgrundlage	<p>§§ Sections 7i, 10f and 11b of the Income Tax Act (EStG),</p> <p>Certification guidelines for the application of Sections 7i, 10f and 11b of the Income Tax Act (EStG)</p>
Teaser	If you carry out construction work on your listed building, this can be tax-privileged under certain conditions.
Volltext	<p>Public subsidies, grants and loans are granted on application for the preservation and conservation of listed buildings. In addition to this direct support, tax relief is also available to compensate for the costs incurred by the owners for the preservation of the monument.</p> <p>In order to claim the tax relief, you need a special tax certificate (basic certificate), which must be submitted to the tax office. You can obtain this certificate on request from your local monument authority.</p> <p>The tax certificate is only issued by the relevant monument authority for</p> <ul style="list-style-type: none"> • buildings or • parts of buildings,

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on which construction work is carried out which, in terms of type and scope

- contribute to the preservation of the building as a listed building or
- the appropriate use of the listed building

are necessary.

For a building or part of a building that does not meet the requirements for a listed building on its own, but is part of an overall complex (ensemble of listed buildings), you will receive tax privileges for construction measures that are necessary in terms of type and scope to preserve the external appearance of the overall complex, which is worthy of protection.

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

a. Use for the generation of income

Production costs

If you generate income with the listed property (e.g. business, freelance work, letting and leasing), you can claim increased depreciation in your income tax return. In the first 8 years, you can deduct up to 9 percent and in the following 4 years up to 7 percent of the production costs - as operating expenses or income-related expenses, depending on the type of income (Section 7i of the Income Tax Act).

Maintenance expenses

There is an option for maintenance expenses (§ 11b Income Tax Act). You can spread the maintenance expenses

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- either spread evenly over 2 - 5 years
- or deduct the full amount in the year in which it is paid or incurred.

b. Use for own residential purposes
Production costs

If you do not use the listed building to generate income but for your own residential purposes, you can deduct the expenses for your own building as special expenses and claim up to 9 percent of the expenses in your income tax return in the year in which the construction work is completed and in each of the following 9 years (Section 10 f (1) of the Income Tax Act).

Maintenance expenses

You can deduct up to 9% of maintenance expenses each year, spread over 10 years, as special expenses (Section 10f (2) of the Income Tax Act).

Please note: Acquisition costs attributable to corresponding construction measures can be taken into account if they are incurred after the conclusion of a purchase agreement (measures within the framework of buyer models); however, the purchase price attributable to the existing building is not eligible.

Please note: If public subsidies were granted, these must be offset against the eligible expenses.

Your building project must have been agreed with the certifying authority prior to the start of the project, and a listed building permit or planning permission must also be available.

Erforderliche Unterlagen

- Copy of the listed building permit or building permit.
- Original invoices and proof of payment of expenses.

Voraussetzungen

- Cultural monument
- Prior coordination with the certifying authority

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	<ul style="list-style-type: none"> • Approval under monument protection law or building law. • Measures required for the preservation and/or appropriate use of the monument.
Kosten	<p>The fees are based on the administrative cost regulations of the Hessian Ministry of Science and Art. They depend on the certified amount up to € 1,500.00.</p> <p>Detailed information on the costs can be found in the Administrative Costs Ordinance (point 51).</p>
Verfahrensablauf	<p>Tax relief for listed buildings is granted as part of the income tax assessment.</p> <p>The increased deductions can be taken into account for the first time in the assessment period in which the subsidized construction project as a whole is completed. In the case of a construction project that extends over several years, the completion of the entire project is therefore decisive.</p> <p>The measure must be agreed with the responsible monument authority, usually the State Office for the Preservation of Monuments, before the start of the measure. After completion of the measure, an application for a basic tax certificate must be submitted to the responsible monument authority, usually the Hesse State Office for the Preservation of Monuments.</p> <p>Tax concessions can only be considered if this basic tax certificate is submitted to the tax office.</p>
Bearbeitungsdauer	Up to three months.
Frist	None, application is possible after completion of the measure.
weiterführende Informationen	
Hinweise	<p>In principle, the service is eligible for an assurance pursuant to Section 38 HVwVfG.</p> <p>https://denkmal.hessen.de/foerderung-und-recht/steuererleichterungen</p>

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Rechtsbehelf	<p>Contradiction.</p> <p>Note: Detailed information on how to lodge an appeal can be found in the notification of your application for reduced earning capacity pension.</p>
Kurztext	<ul style="list-style-type: none"> • Certificate for applying for tax concessions for measures for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes <ul style="list-style-type: none"> • Written application required • Applicant: monument owner or authorized representative/authorized representative of the owner • Responsible: Certifying authority/lower monument protection authority in whose jurisdiction the monument is located • subject to a fee • Certificate is required as proof when applying for tax concessions at the relevant tax office. • In addition to the certificate, the tax office also checks other tax requirements that must also be met in order for the tax concessions to be taken into account. • The responsible authority is the monument protection authority.
Ansprechpunkt	Please contact the relevant monument authority.
Zuständige Stelle	Responsible monument protection authority
Formulare	<ul style="list-style-type: none"> • Forms available: Yes • Written form required: Yes • Informal application possible: No <p>Notes:</p> <ul style="list-style-type: none"> • Application form, for example, on the website of the Hesse State Office for Monuments. • Original invoices must be submitted.

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Ursprungsportal	Ausstellung einer Bescheinigung für das Finanzamt zur Beantragung steuerlicher Vergünstigungen für Maßnahmen zur Erhaltung oder sinnvollen Nutzung von Denkmälern beantragen, Apply for a certificate for the tax office to apply for tax relief for measures for the preservation or appropriate use of monuments