

99033009012000

Apply for a certificate for the tax office to apply for tax benefits for measures to preserve or use monuments

Heruntergeladen am 25.07.2025

<https://fimportal.de/xzufi-services/395491457/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99033009012000
Leistungsbezeichnung I	Apply for a certificate for the tax office to apply for tax benefits for measures to preserve or use monuments
Leistungsbezeichnung II	
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Denkmalschutz (033)
Verrichtungskennung	Ausstellung (012)

Modul	Sachverhalt
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)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.02.2022
Fachlich freigegeben durch	Ministry of Science, Culture, Federal and European Affairs Mecklenburg-Vorpommern
Handlungsgrundlage	<p>§§ 7i, 10f and 11b Income Tax Act (EStG),</p> <p>Certification guidelines for the application of §§ 7i, 10f and 11b of the Income Tax Act (EStG)</p>
Teaser	For listed buildings and buildings within monument areas or protected facilities, you can apply for a certificate of measures taken to preserve or sensibly use the monument or building and their costs.
Volltext	<p>For the preservation of listed buildings and buildings within monument areas or protected overall facilities, you can claim tax benefits in connection with the income tax return, in particular.</p> <p>Among other things, you need a special certificate, which you can apply for as the owner or as an authorised representative/representative of the owner at the competent certification authority.</p> <p>You can present the certificate as proof when applying for the tax advantage at the responsible tax office. In addition to the certificate, the tax office checks 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"> • In case of representation: power of attorney, • Planning documents inventory, • planning documents with registration of the measures, • Justification of the obligation or tax coordination with

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the responsible monument protection authority before the start of the measure (for example, documented in the course of a building permit procedure, a monument permit or as a special agreement)

- Original invoices (final invoices; Partial invoices and cost estimates do not replace a final invoice),
- Receipts (must clearly show quantity, article and price)

The certifying authority shall make the invoices available again to the owners of the buildings after verification and, where appropriate, correction.

Voraussetzungen

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

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

Only measures that the owner has agreed in writing with the certifying authority before the start of the measure are eligible for certification. The vote or approval by the certifying authority can take place within the framework of a monument permit, a building permit or documented as a special vote.

Kosten

The use of this administrative service is subject to a fee. The fees incurred are not included in the certifiable expenses. If the building is used to generate income, the fees incurred are deductible as advertising costs or operating expenses.

Verfahrensablauf

You can apply for the certificate as the owner of a building or as an authorised representative/representative of the owner.

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The competent certifying authority shall then verify:

- the conditions,
- the amount of the costs of the certifiable measures have been incurred,
- whether and to what extent subsidies from public funds have been approved by one of the authorities responsible for monument protection or monument preservation or will be granted after the certificate has been issued.

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

In order to give you clarity about the content of the expected certificate at an early stage, the certifying authority can already give you a written assurance about the expected certificate. However, the assurance does not replace the certificate. It is therefore not suitable as proof when applying for tax benefits at the tax office. In the case of a legitimate interest, however, you can apply to the tax office for binding information on the expected basis of assessment of the tax benefits subject to a fee.

Since the certificate is issued on an object-related basis, you must apply for an individual certificate for parts of buildings that are independent immovable assets (e.g. underground car park), as well as for condominiums and partially owned rooms.

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

Bearbeitungsdauer

Frist

weiterführende Informationen

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Hinweise	<p>Presentation of final invoices not possible?</p> <p>If you are unable to submit the final invoices due to the insolvency of the developer, you must submit the</p> <ul style="list-style-type: none"> • prove the insolvency of the developer, and • prove the beneficiary expenses/costs individually by trade by means of an expert opinion to be submitted by the purchaser. <p>The purchase price paid to the developer forms the upper limit of the certifiable expenses. Lump-sum invoices from craftsmen can only be taken into account if the original offer on which the flat-rate contract is based is attached. If it is necessary for the examination of the individual services, the competent certifying authority may require the submission of the original calculation. Approval and inspection fees are part of the costs of the approved or inspected construction project.</p>
Rechtsbehelf	You can appeal against the decision.
Kurztext	<ul style="list-style-type: none"> • Certificate for the application for tax advantages for measures for the preservation or sensible use of monuments or buildings within monument areas or protected overall facilities • written request required • Applicant: monument owner or authorised representative/representative of the owner • Responsible: certifying authority/lower monument protection authority in whose jurisdiction the monument is located • chargeable • Certificate is required as proof when applying for tax benefits at the responsible tax office. • In addition to the certificate, the tax office checks other tax requirements that must also be met so that the tax advantages can be taken into account.
Ansprechpunkt	responsible monument protection authority
Zuständige Stelle	
Formulare	

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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 benefits for measures to preserve or use monuments