

99033010012000, 99033010012000

Certificate for applying for tax concessions for production and conservation measures on cultural assets worthy of protection Exhibition

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/107405798/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99033010012000, 99033010012000
Leistungsbezeichnung I	Certificate for applying for tax concessions for production and conservation measures on cultural assets worthy of protection Exhibition
Leistungsbezeichnung II	
Typisierung	3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	

Modul	Sachverhalt
Leistungstyp	Leistungsobjekt mit Verrichtung
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	Sonstige Steuern (1060800), Hausbau und Immobilienerwerb (1050100), Bauplanung (2050400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.04.2025
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_10g.html https://www.gesetze-im-internet.de/estg/_10g.html
Teaser	For cultural assets worthy of protection, you can apply for a certificate for the tax office for production and maintenance measures and their costs.
Volltext	<p>You can claim tax concessions for production and maintenance measures on cultural assets worthy of protection that are neither used to generate income nor for your own residential purposes, particularly in connection with your income tax return.</p> <p>To do this, you need a special certificate, which you can apply for as the owner or as the owner's authorized representative/agent at the Saarland State Office for Monuments (responsible certification authority).</p> <p>You can present the certificate as proof when applying for tax relief at the relevant tax office. In addition to the certificate, the tax office will also check other tax requirements that must also be met in order for you to receive the tax relief.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • For representation: Power of attorney, • Planning documents inventory, • Planning documents with entry of the measures, permits,

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- Proof of tax coordination with the Landesdenkmalamt Saarland (responsible certifying authority) before the start of the measure,
 - Original invoices (final invoices; partial invoices and cost estimates do not replace final invoices),
 - receipts (must clearly show quantity, article and price),
 - Application in accordance with Annex 1 of the Guidelines for the Issuance of Certificates pursuant to Sections 7 i, 10 f, 10 g and 11 b of the Income Tax Act (EStG) dated July 23, 2007
- The Landesdenkmalamt Saarland (competent certifying authority) will make the invoices available to the owners again after checking and, if necessary, correcting them.

Voraussetzungen

As the owner, you will only receive the certificate for production and maintenance measures on cultural assets worthy of protection that are neither used to generate income nor for your own residential purposes.

If the cultural asset is a building or part of a building, measures that are necessary for its appropriate use are also eligible for certification.

In general, however, only those measures can be certified that you have agreed in writing with the Saarland State Monuments Office (responsible certifying authority) before the start of the measure. The agreement can be reached within the framework of an approval procedure under monument law or another approval procedure (§ 10 SDschG) if the owner indicates when submitting the application that he or she wishes to take advantage of the tax concessions. If an approval procedure is not required, the Saarland State Monuments Office (competent certifying authority) can, upon application, determine in writing that the individual measures to be specifically designated are unobjectionable before they are carried out.

Kosten

The use of this administrative service is not subject to a fee.

Verfahrensablauf

You can apply for the certificate as the owner of the cultural property or as an authorized

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	<p>representative/authorized representative of the owner. The Landesdenkmalamt Saarland (competent certifying authority) will then check the requirements,</p> <ul style="list-style-type: none"> • the amount of the costs incurred for the measures eligible for certification • whether and to what extent subsidies from public funds have been granted by the authorities responsible for the preservation of monuments or archives or the cultural property or will be granted after the certificate has been issued. <p>You will then receive a certificate which, among other things, is a prerequisite for claiming tax relief.</p>
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	You can lodge an appeal against the decision.
Kurztext	<ul style="list-style-type: none"> • Certificate for applying for tax concessions for measures Concessions for production and conservation measures for cultural assets worthy of protection • Written application required • Applicant: Owner or authorized representative/authorized representative of the owner • Responsible: Landesdenkmalamt Saarland (competent certifying authority) • Not subject to a fee • Certificate is required as proof when applying for tax concessions at the responsible 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 benefits to be taken into account.
Ansprechpunkt	
Zuständige Stelle	Landesdenkmalamt Saarland (responsible certifying authority)
Formulare	<ul style="list-style-type: none"> • Forms available: Yes • Online services available: No

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	<ul style="list-style-type: none"> • Written form required: Yes • Informal application possible: No • Personal appearance necessary: No
Ursprungsportal	<p>Certificate for applying for tax concessions for production and conservation measures on cultural assets worthy of protection Exhibition, Bescheinigung zur Beantragung steuerlicher Vergünstigungen für Herstellungs- und Erhaltungsmaßnahmen an schutzwürdigen Kulturgütern Ausstellung</p>