

99148048017000

# Monument protection - apply for tax incentives

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/1282-99148048017000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99148048017000
Leistungsbezeichnung I	Monument protection - apply for tax incentives
Leistungsbezeichnung II	Monument protection - apply for tax incentives
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Einkommensteuergesetz (EStG):</p> <ul style="list-style-type: none"> <li>• § 7h EStG Erhöhte Absetzungen bei Gebäuden in Sanierungsgebieten und städtebaulichen Entwicklungsbereichen</li> <li>• § 7i EStG Erhöhte Absetzungen bei Baudenkmalen</li> <li>• § 10f EStG Steuerbegünstigung für zu eigenen Wohnzwecken genutzte Baudenkmale und Gebäude in Sanierungsgebieten und städtebaulichen Entwicklungsbereichen</li> <li>• § 10g EStG Steuerbegünstigung für schutzwürdige Kulturgüter, die weder zur Einkunftserzielung noch zu eigenen Wohnzwecken genutzt werden</li> <li>• § 11 a EStG Sonderbehandlung von Erhaltungsaufwand bei Gebäuden in Sanierungsgebieten und städtebaulichen Entwicklungsbereichen</li> <li>• § 11b EStG Sonderbehandlung von Erhaltungsaufwand bei Baudenkmalen</li> </ul>
Teaser	<p>You can receive direct grants for the preservation of architectural and cultural monuments as well as buildings in redevelopment areas and urban development areas.</p>
Volltext	<p>You can receive direct grants for the preservation of architectural and cultural monuments as well as buildings in redevelopment areas and urban development areas.</p> <p>You can also claim certain expenses in your income tax return.</p> <p>You will need a special certificate for this.</p> <p>This certificate is usually issued by the municipal or city administration for certain architectural and cultural monuments and for certain measures.</p>
Erforderliche Unterlagen	<p>Enclose the original of the certificate for the favoured</p>

## Modul

## Sachverhalt

measures with your tax return.

## Voraussetzungen

Tax deductible if you live in the property:

- Expenses or maintenance costs on buildings or owner-occupied flats in redevelopment areas and in urban development areas and on architectural monuments

You can deduct up to nine per cent of this as special expenses in the year in which the work is completed and for the following nine years.

The following are tax-deductible if you earn income from the property

- Production costs for modernisation and repair measures on buildings or owner-occupied flats in redevelopment areas and in urban development areas and on architectural monuments

You can deduct these as business expenses or income-related expenses:

- in the year of construction and in the following seven years up to nine per cent per year and
- up to seven per cent annually in the following four years.

- Expenses or maintenance costs: on buildings or owner-occupied flats in redevelopment areas and in urban development areas and on architectural monuments

You can deduct these as business expenses or income-related expenses:

- the entire amount at once in the year of payment or
- the entire amount spread over two to five years

Deductible from tax if you neither live in the property nor earn income from it:

- Production costs and maintenance costs on a cultural monument and under certain conditions for other

## Modul

## Sachverhalt

cultural assets worthy of protection, for example: horticultural, structural and other assets, Furnishings, Works of art and art collections, scientific collections and archives in private ownership

You can deduct up to nine per cent of this as special expenses in the year in which the measures are completed and in the following nine years.

Please note the acquisition costs incurred upon conclusion of the purchase contract for

- a listed building,
- a building in redevelopment areas and urban development areas,
- a cultural monument or
- a cultural asset.

You can only claim the costs incurred after you can only deduct the repair and modernisation expenses incurred after the purchase contract was concluded. These are treated as production costs and maintenance expenses.

## Kosten

None

Note: You must pay the tax certificate from the municipal or city administration.

## Verfahrensablauf

You must apply for the subsidy in your income tax return. For owner-occupied properties, you apply for this in the FW annex, for rented properties in the V annex in lines 39 to 41 and for neither owner-occupied nor rented properties in the Other annex in line 9.

The tax office will decide on the subsidy and inform you of the result in your income tax assessment.

Please note you can apply for the subsidy for the first time for the assessment period in which the construction project as a whole is completed is completed.

In the case of a building project that extends over several years, the date of completion of the entire

Modul	Sachverhalt
	project is decisive.
Bearbeitungsdauer	depending on the individual case.
Frist	<p>Different deadlines apply for income tax returns. • For compulsory assessment: by 31 July of the following year If your income tax return is prepared by a member of the tax advisory professions, a generally extended submission deadline of 28/29 February of the second following year applies from 2018. In view of the exceptional situation caused by the coronavirus pandemic, the submission deadline for the 2023 income tax return will be extended until 2 September 2024 for taxpayers who have not received advice and until 2 June 2025 for taxpayers who have received advice. The submission deadline for the 2024 income tax return for advised taxpayers will be extended to 30 April 2026. • For application assessment for income tax 2020: until 31 December 2024 • For 2021 income tax applications: until 31 December 2025 • For 2022 income tax application assessments: until 31 December 2026 • For 2023 income tax application assessment: until 31 December 2027 • For 2024 income tax application assessment: until 31 December 2028</p>
weiterführende Informationen	
Hinweise	You may have to submit your tax return electronically.
Rechtsbehelf	none
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	