

99033010279000, 99033010279000

Requesting assurance of the certificate for applying for tax concessions for measures on cultural assets worthy of protection

Heruntergeladen am 07.06.2025

<https://fimportal.de/xzufi-services/129299489/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99033010279000, 99033010279000
Leistungsbezeichnung I	Requesting assurance of the certificate for applying for tax concessions for measures on cultural assets worthy of protection
Leistungsbezeichnung II	
Typisierung	3b - Bundesaufsichtsverwaltung: Regelung, Land: Ausführungsvorschriften, Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Denkmalschutz (033)

Modul	Sachverhalt
Verrichtungskennung	Zusicherung (279)
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	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	03.08.2023
Fachlich freigegeben durch	Ministry of Science, Culture, Federal and European Affairs Mecklenburg-Vorpommern
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_10g.html https://www.gesetze-im-internet.de/estg/_10g.html https://www.landesrecht-mv.de/bsmv/document/VMMV-VMMV000008280 https://www.landesrecht-mv.de/bsmv/document/VMMV-VMMV000008280
Teaser	For cultural assets worthy of protection, you can apply for an assurance of the expected certificate for production and maintenance measures. The tax office requires this assurance in order to be able to notify you of the expected assessment basis for the tax relief.
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. Among other things, you will need a special certificate for this, which you can apply for as the owner or as the authorized representative/agent of the owner from the relevant certifying authority. You can present the certificate as proof when applying for tax relief at the relevant tax office.</p> <p>In order to give you clarity about the content of the expected certificate at an early stage, the certifying authority can already provide you with a written assurance about the expected certificate. However, the</p>

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assurance does not replace the final certificate. It is therefore not suitable as proof when applying to the tax office for tax benefits. However, if you have a legitimate interest, you can use the assurance to apply to the tax office for binding information on the expected assessment basis for the tax benefits.

Erforderliche Unterlagen

- In the case of representation: Copy of the power of attorney or authorization to represent
 - Planning documents inventory,
 - Planning documents with entry of the measures,
 - Coordination of the measures before the start of the measure (e.g. building permit, listed building permit)

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 certifying authority before the start of the measure. The agreement or consent of the certifying authority can be obtained as part of a listed building permit or planning permission.

Kosten

- none

Verfahrensablauf

You can apply for the certificate in writing as the owner of the cultural property or as the authorized representative/authorized representative of the owner. The competent certifying authority will then check the requirements.

In order to obtain clarity about the content of the expected certificate at an early stage, you can also apply to the certifying authority for a written assurance about the expected certificate. However, the assurance does not replace the final certificate. It is therefore not suitable as proof when applying to the tax office for tax benefits. However, if you have a legitimate interest, you can use this assurance to apply to the tax office for binding information on the expected assessment basis

Modul	Sachverhalt
	for tax benefits.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Issue of an assurance for the certification of tax concessions for production and conservation measures on cultural assets worthy of protection <ul style="list-style-type: none"> • Written application required • Applicant: Monument owner or authorized representative/authorized representative of the owner • Responsible: Monument protection authority in whose jurisdiction the monument is located • Assurance does not replace the certificate. It is therefore not suitable as proof when applying for tax relief from the tax office.
Ansprechpunkt	
Zuständige Stelle	<p>responsible monument protection authority</p> <ul style="list-style-type: none"> • of the districts, independent cities, large cities belonging to districts
Formulare	<ul style="list-style-type: none"> • Forms/online services available: No • Written form required: Yes • Informal application possible: No • Personal appearance necessary: No
Ursprungsportal	Zusicherung über die Bescheinigung zur Beantragung steuerlicher Vergünstigungen für Maßnahmen an schutzwürdigen Kulturgütern beantragen, Requesting assurance of the certificate for applying for tax concessions for measures on cultural assets worthy of protection