

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/245441865/L100039>

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	Rheinland-Pfalz
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung

Modul	Sachverhalt
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), Sonstige Steuern (1060800), Bauplanung (2050400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	08.06.2022
Fachlich freigegeben durch	Mdl
Handlungsgrundlage	<p>Certification guidelines for the application of Sections 7i, 10f and 11b of the German Income Tax Act (EStG)</p> <p>https://www.gesetze-im-internet.de/estg/_7i.html</p> <p>https://www.gesetze-im-internet.de/estg/_10f.html</p> <p>https://www.gesetze-im-internet.de/estg/_11b.html</p> <p>https://www.gesetze-im-internet.de/estg/_7i.html</p> <p>https://www.gesetze-im-internet.de/estg/_10f.html</p> <p>https://www.gesetze-im-internet.de/estg/_11b.html</p>
Teaser	For cultural monuments, complete buildings and buildings within monument zones, you can apply for a certificate of measures carried out for the preservation or appropriate use of the monument or building and their costs.
Volltext	<p>You can claim tax concessions for cultural monuments, complete buildings and buildings within monument zones, particularly in connection with your income tax return.</p> <p>Among other things, you 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 (GDKE). 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 check other tax requirements that must</p>

Modul

Sachverhalt

also be met in order for you to receive the tax relief.

Erforderliche Unterlagen

- For representation: Power of attorney,
- Planning documents inventory,
- Planning documents with entry of the measures,
- Justification of the obligation or tax coordination with the GDKE (certifying authority) before the start of the measure
- Original invoices (final invoices; partial invoices and cost estimates do not replace final invoices),
- Receipt (must clearly show quantity, article and price)

The certifying authority makes the invoices available to the owners of the buildings again after checking and, if necessary, correcting them.

Voraussetzungen

You will only receive the certificate for necessary measures on a listed building, a building complex or a building within a monument zone
Measures may be necessary, for example, to

- preserve the cultural monument (in particular the substance)
- ensure the appropriate use (for example through heating systems or toilets),
- enable special monument-related care and maintenance (e.g. restoration maintenance) or
- to preserve the external appearance of the monument zone in which the building is located.

Only those measures that the owner has agreed in writing with the certifying authority before the start of the measure are eligible for certification. The agreement with the certifying authority is documented in writing.

Kosten

The use of this administrative service is subject to a fee. The fees incurred are not part of the certifiable expenses. If the building is used to generate income, the fees incurred are deductible as income-related

Modul

Sachverhalt

expenses or business expenses.

Verfahrensablauf

Irrespective of the approval under monument protection law by the Lower Monument Protection Authority or the building permit, you agree the measures with the GDKE before implementation and receive a written letter of agreement from the GDKE.

Now the measures can be carried out.

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

The responsible certifying authority (GDKE) will then check

- the requirements,
- the amount of the costs incurred for the measures eligible for certification
- whether and to what extent grants from public funds have been approved by one of the authorities responsible for the protection or preservation of historical monuments or will be approved after the certificate has been issued.

You will then receive a certificate which, among other things, is a prerequisite for claiming 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 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, subject to a fee, on the expected assessment basis for the tax concessions.

In the case of property developer or purchaser models and residential and part-ownership communities, you can apply for an overall certificate.

Modul	Sachverhalt
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	<p>**Unable to submit the final invoices?*</p> <p>If you are unable to submit the final invoices due to the developer's insolvency, you must</p> <ul style="list-style-type: none"> • provide evidence of the developer's insolvency and • provide evidence of the expenses/costs benefiting from the subsidy, broken down by trade, by means of a report from a building expert to be submitted by the purchaser. <p>The purchase price paid to the property developer is the upper limit of the expenses eligible for certification. Lump-sum invoices from tradesmen can only be taken into account if the original offer on which the lump-sum contract is based is enclosed. If it is necessary to check the individual services, the competent certifying authority may request the submission of the original calculation. Approval and inspection fees are part of the costs of the approved or inspected construction measure.</p>
Rechtsbehelf	You can lodge an appeal against the decision.
Kurztext	<ul style="list-style-type: none"> • Certificate for applying for tax concessions for measures for the preservation or appropriate use of cultural monuments, complete buildings or buildings within monument zones <ul style="list-style-type: none"> • Written application required • Applicant: Monument owner or authorized representative/authorized representative of the owner • Responsible: Certifying authority/GDKE • 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

Modul	Sachverhalt
	checks other tax requirements that must also be met in order for the tax benefits to be taken into account.
Ansprechpunkt	
Zuständige Stelle	The responsibility lies with the General Directorate for Cultural Heritage RLP Directorate for the Preservation of State Monuments.
Formulare	
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