

99033009012000

Issuance of a certificate for the tax office to apply for tax benefits for measures for the preservation or sensible use of monuments

Heruntergeladen am 25.07.2025

<https://fimportal.de/xzufi-services/474125459/L100040>

| Modul | Sachverhalt |
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| Leistungsschlüssel | 99033009012000 |
| Leistungsbezeichnung I | Issuance of a certificate for the tax office to apply for tax benefits for measures for the preservation or sensible use of monuments |
| Leistungsbezeichnung II | Issuance of a certificate for the tax office to apply for tax benefits for measures for the preservation or sensible use of monuments |
| Typisierung | 3 - Bundesaufsichtsverwaltung: Regelung |
| Quellredaktion | Niedersachsen |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| Begriffe im Kontext | |
| Leistungstyp | Leistungsobjekt mit Verrichtung |

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| 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 | Bauen und Wohnen (1050000), Steuern und Abgaben (2040000) |
| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | 28.09.2022 |
| Fachlich freigegeben durch | Lower Saxony Ministry of Science and Culture |
| Handlungsgrundlage | <p>§§ 7i, 10f and 11b of the Income Tax Act (EStG),</p> <p>Certification guidelines for the application of §§ 7i, 10f and 11b of the 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://voris.wolterskluwer-online.de/</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://voris.wolterskluwer-online.de/</p> |
| Teaser | For listed buildings and buildings within monument areas or protected complexes, you can apply for a certificate of measures taken for the preservation or sensible use of the monument or building and their costs. |
| Volltext | <p>For the preservation of listed buildings and buildings within monument areas or protected complexes, you can take advantage of tax benefits in connection with the income tax return.</p> <p>To do this, you will need, among other things, a special certificate, which you can apply for as the owner or as an authorised representative/representative of the</p> |

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owner at the competent certifying authority.

You can present the certificate as proof when applying for the tax benefit 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.

Erforderliche Unterlagen

- In case of representation: power of attorney,
- Planning documents for existing buildings,
- Planning documents with registration of the measures,
- Justification of the obligation or tax coordination with the responsible monument protection authority before the start of the measure (e.g. in the course of a building permit procedure, a monument permit or documented as a special agreement)
- Original invoices (final invoices; Partial invoices and cost estimates do not replace a final invoice),
- Receipts (must clearly indicate quantity, item and price)

The certifying authority will make the invoices available to the owners of the buildings after verification and, if necessary, correction.

Voraussetzungen

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

- to preserve the monument (especially the substance),
- ensure their 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 those measures that the owner has agreed in writing with the certifying authority before the start of the measure are certifiable. The coordination or approval by the certifying authority can take place within the framework of a monument permit, a

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| Kosten | <p>building permit or documented as a special vote.</p> <p>The use of this administrative service is subject to a fee. The fees incurred do not count as certifiable expenses. If the building is used to generate income, the fees incurred are deductible as income-related expenses or operating expenses.</p> |
| Verfahrensablauf | <p>You can apply for the certificate as the owner of a building or as an authorised representative/representative of the owner.</p> <p>The competent certifying authority shall then verify:</p> <ul style="list-style-type: none"> • the prerequisites, • the amount of the costs of the certifiable measures 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 are approved after the certificate has been issued. <p>You will then receive a certificate, which is, among other things, a prerequisite for claiming the tax benefits as a basic decision.</p> <p>In order to provide you with clarity about the content of the certificate to be expected at an early stage, the certifying authority can already give you a written assurance about the certificate to be expected. However, the assurance does not replace the certificate. It is therefore not suitable as proof when applying for tax benefits at the tax office. 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 of the tax benefits, which is subject to a fee.</p> <p>Since the certificate is issued on a property-by-property 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 part-owned premises.</p> |

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

Bearbeitungsdauer
Frist

There are no deadlines to be observed.

**weiterführende
Informationen**
Hinweise

The form in which you benefit from the tax relief depends on the use of the building and the type and scope of the measure:

a. Use to generate income

Manufacturing or acquisition costs If you generate income in connection with the building (e.g. use as business assets or renting and leasing), you can claim increased depreciation in the amount of 2, 2.5 or 3 percent, deviating from the usual annual depreciation according to Section 7 of the Income Tax Act. These amount to up to 9 percent in each of the first 8 years and up to 7 percent in the following 4 years.

Maintenance expenses A distinction must be made between acquisition or production costs and maintenance expenses. Maintenance expenses include, in particular, costs for ongoing maintenance (e.g. repair work, renewal of the exterior plaster and exterior cladding). To the extent that the building is used to generate income, these can be deducted in full in the year in which they are spent. Maintenance expenses on eligible properties can be distributed evenly over two to five years for tax purposes (§ 11b EStG).

b. Use for own residential purposes If you do not use the eligible building to generate income, but for your own residential purposes, you can take up to 9 percent of the expenses such as special expenses into account

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| | <p>for tax purposes in the calendar year of completion of the construction project and in each of the 9 following calendar years</p> <p>https://www.dnk.de/mediathek?wpdmdl=883</p> <p>https://www.dnk.de/mediathek?wpdmdl=883</p> |
| Rechtsbehelf | You can appeal against the decision or rejection. |
| Kurztext | <ul style="list-style-type: none"> • Certificate for applying for tax benefits for measures for the preservation or sensible use of listed buildings or buildings within monument areas or protected overall facilities • Written application required • Applicant: Owner of the monument or authorised representative/representative of the owner • Responsible: certifying authority/lower monument protection authority in whose area of responsibility 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 in order for the tax benefits to be taken into account. |
| Ansprechpunkt | |
| Zuständige Stelle | The municipalities that are responsible for the tasks of the lower building supervisory authorities, and the districts (usually the Lower Monument Protection Authority) in whose area the monument is located. |
| Formulare | |
| Ursprungsportal | Ausstellung einer Bescheinigung für das Finanzamt zur Beantragung steuerlicher Vergünstigungen für Maßnahmen zur Erhaltung oder sinnvollen Nutzung von Denkmälern beantragen, Issuance of a certificate for the tax office to apply for tax benefits for measures for the preservation or sensible use of monuments |