

99012067012000

Heruntergeladen am 23.06.2025

<https://fimportal.de/services/99012067012000>

Modul	Sachverhalt
Leistungsschlüssel	99012067012000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Apply for a certificate for the tax office to apply for tax benefits for measures to preserve buildings in redevelopment areas and urban development areas
Typisierung	3 - Bundesaufsichtsverwaltung: Regelung
Quellredaktion	Baustein Leistungen
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Building law (individuell, 012)
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	Steuern und Abgaben für Betriebe (2040200),

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	Bauplanung (2050400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	21.02.2022
Fachlich freigegeben durch	Ministry of the Interior, Building and Digitalization Mecklenburg-Western Pomerania
Handlungsgrundlage	<p>§§ Sections 7h, 10f and 11a of the German Income Tax Act (EStG)</p> <p>Certification Guidelines for the Application of Sections 7h, 10f and 11a of the German Income Tax Act (EStG) https://www.gesetze-im-internet.de/bbaug/_177.html</p>
Teaser	For buildings in redevelopment areas and urban development areas, you can apply for a certificate of modernization and repair measures carried out to preserve this building and their costs.
Volltext	<p>For the preservation of buildings in redevelopment areas and urban development areas, you can claim tax benefits in connection with the income tax return in particular.</p> <p>To do this, you will need, among other things, a special certificate, which you can apply for as the owner or as the owner's authorized representative/representative at the responsible certifying authority.</p> <p>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 will check other tax requirements that must also be met in order for you to receive the tax benefits.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • In case of representation: copy of power of attorney or proof of authority to represent, • Plans inventory, • Plans with entry of the measures, • Justification of the obligation to carry out the measure, for example by means of a modernization or repair order or a written modernization and repair agreement with the municipality,

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- Original invoices (final invoices; partial invoices and cost estimates do not replace a final invoice),
- Receipt slips (must clearly show quantity, item and price).

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

Voraussetzungen

You will only receive the certificate for modernization and repair measures on a building that is located in a formally defined redevelopment area or urban development area. Only those measures are eligible for certification to which the owner has committed himself before the start of the measure by:

- a modernization or repair requirement or
- a written agreement with the municipality.

Measures include:

- Modernization and repair measures,
- other measures on buildings that are to be preserved because of their historical, artistic or urban development significance,
- Measures for the reconstruction of a building with the reuse of the old components as far as possible as a rehabilitation measure, if this reconstruction makes sense for structural, safety or economic reasons.

The following, among others, are not eligible for certification:

- The demolition and new construction of buildings, such as the reconstruction of a building according to a historical model after demolition or the reconstruction of a destroyed building or part of a building (for example, in a construction gap),
- costs for the installation of photovoltaic systems.

Kosten

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

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Verfahrensablauf

You can apply for the certificate in writing as the owner of a building or as the authorized representative of the owner. Since the certificate is issued on a property-by-property basis, you must always apply for an individual certificate for parts of the building that are independent immovable assets (e.g. underground parking), as well as for condominiums and partially owned rooms. In the case of developer or purchaser 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. For this, you need the effective powers of attorney of the purchasers.

The responsible certification authority then checks,

- Whether the building is located in a formally defined redevelopment area or urban development area,
- whether modernization and repair measures or other measures that serve the preservation, renewal and functional use of a building that is to be preserved due to its historical, artistic or urban development significance have been carried out,
- the amount of the costs incurred for the certifiable measures, and
- whether and to what extent subsidies from public funds have been granted by an authority responsible for redevelopment areas or urban development areas or will be granted after the certificate has been issued.

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 assurance does not replace the certificate. Therefore, it is not suitable as evidence 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 tax base of the tax benefits, which is subject to a fee.

Bearbeitungsdauer

Frist

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weiterführende Informationen

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

a. Use for the generation of income

Production or acquisition costs If you generate income in connection with the building (for example, by using it as business assets or renting and leasing it), you can claim increased depreciation in deviation from the usual annual depreciation pursuant to Section 7 of the German Income Tax Act (EStG) in the amount of 2 or 2.5 or 3 percent. 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 Maintenance expenses are to be distinguished from acquisition or production costs. Maintenance expenses include, in particular, costs for ongoing repairs (e.g. repair work, renewal of the exterior plaster and cladding). Insofar as the building is used to generate income, these expenses can be deducted in full in the year in which they are incurred. Maintenance expenses on favored objects can be spread evenly over two to five years for tax purposes (§ 11a 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 deduct up to 9 percent of the expenses as special expenses for tax purposes in the calendar year in which the construction measure is completed and in each of the 9 following calendar years.

Hinweise

Submission of final invoices not possible?

If you are unable to submit the final invoices due to the insolvency of the developer, you must

- prove the insolvency of the developer and
- provide evidence of the eligible expenses/costs individually by trade in the form of an expert opinion by a building surveyor to be submitted by the

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	<p>purchaser.</p> <p>The purchase price paid to the developer is the upper limit of the certifiable expenses. Lump-sum invoices from tradesmen can only be taken into account if the original quotation on which the lump-sum contract is based is attached. If necessary to verify individual services, the responsible certifying authority may require submission of the original cost estimate. 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 to apply for tax benefits for measures to preserve buildings in redevelopment areas and urban development areas • written application required • applicant: owner or authorized representative/representative of the owner • responsible: Certifying authority in whose jurisdiction the building is located • subject to a fee • Certificate is required as a proof when applying for tax benefits at the competent tax office. • In addition to the certificate, the tax office checks other tax requirements that must also be fulfilled in order for the tax benefits to be taken into account.
Ansprechpunkt	
Zuständige Stelle	The responsible certifying authority is the city or municipality in which the building is located.
Formulare	
Ursprungsportal	