

99033009012000, 99033009012000

Certificate for applying for tax concessions for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes Exhibition

Heruntergeladen am 23.06.2025

<https://fimportal.de/xzufi-services/106484675/L100010>

Modul	Sachverhalt
Leistungsschlüssel	99033009012000, 99033009012000
Leistungsbezeichnung I	Certificate for applying for tax concessions for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes Exhibition
Leistungsbezeichnung II	
Typisierung	3a - Bundesaufsichtsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Saarland
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	

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Leistungstyp	Leistungsobjekt mit Verrichtung
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	Sonstige Steuern (1060800), Hausbau und Immobilienerwerb (1050100), Bauplanung (2050400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	28.04.2025
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_7i.html https://www.gesetze-im-internet.de/estg/_7i.html
Teaser	For monuments or buildings within listed areas or protected complexes, you can apply for a certificate for the tax office on 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 the preservation of listed buildings or buildings within listed areas or protected complexes, 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 at the Saarland State Office for Monuments (responsible certification authority).</p> <p>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 also check other tax requirements that must also be met in order for you to receive the tax relief.</p>

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Erforderliche Unterlagen

- For representation: Power of attorney,
- Planning documents inventory,
- Approved planning documents with entry of the measures, approval,
- Proof of tax coordination with the Landesdenkmalamt Saarland (responsible certifying authority) before the start of the measure,
- Original invoices (final invoices; partial invoices and cost estimates do not replace final invoices),
- receipts (must clearly show quantity, article and price),
- Application in accordance with Annex 1 of the Guidelines for the Issuance of Certificates pursuant to Sections 7 i, 10 f, 10 g and 11 b of the Income Tax Act (EStG) dated July 23, 2007

The Landesdenkmalamt Saarland (competent certifying authority) will make 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 or building within a listed area or protected complex. Measures may be necessary, for example, in order to

- preserve the listed building (in particular the substance),
- ensure 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 listed area/complete complex in which the building is located.

Only those measures are eligible for certification that the owner has agreed in writing with the Saarland State Monuments Office (responsible certification authority) before the start of the measure.

The agreement can be reached within the framework of an approval procedure under monument law or another approval procedure (§ 10 SDschG) if the owner indicates when submitting the application that he or

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she wishes to claim the tax concessions.

If an approval procedure is not required, the Saarland State Monuments Office (competent certifying authority) may, upon application, determine in writing that the individual measures to be specifically designated are unobjectionable before they are carried out.

Kosten

The use of this administrative service is not subject to a fee.

Verfahrensablauf

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

The Landesdenkmalamt Saarland (responsible certifying authority) will then check the requirements,

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

You will then receive a certificate which, among other things, is a prerequisite for claiming tax relief.

As the certificate is issued on a property-related basis, you must always apply for an individual certificate for parts of buildings that are independent immovable assets, as well as for condominiums and partially owned rooms.

In the case of property 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. To do this, you need the effective powers of attorney of the purchasers.

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 and the type and scope of the measure:

a. Use for the generation of income

Production or acquisition costs If you generate income in connection with the building (e.g. use as business assets or letting and leasing), you can claim increased depreciation in the amount of 2 or 2.5 or 3 percent in deviation from the usual annual depreciation in accordance with Section 7 EStG. This amounts to up to 9 percent in the first 8 years and up to 7 percent in the following 4 years.

Maintenance expenses Maintenance expenses must be distinguished from acquisition or production costs. Maintenance expenses include, in particular, costs for ongoing repairs (e.g. repair work, renewal of exterior plaster and exterior cladding). If the building is used to generate income, these can be deducted in full in the year in which they are incurred. Maintenance expenses for properties eligible for tax relief can be spread evenly over two to five years for tax purposes (Section 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 deduct up to 9 percent of the expenses as special expenses in the calendar year in which the construction work is completed and in each of the following nine calendar years.

Hinweise

Unable to submit the final invoices?

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

- 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.

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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 Saarland State Monuments Office (responsible 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.

Rechtsbehelf

You can lodge an appeal against the decision.

Kurztext

- Certificate for applying for tax concessions for measures for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes
- Written application required
- Applicant: Owner or authorized representative/authorized representative of the owner
- Responsible: Landesdenkmalamt Saarland (competent certifying authority)
- Not subject to a fee
- Certificate is required as proof when applying for tax concessions at the responsible tax office.
- In addition to the certificate, the tax office also checks other tax requirements that must also be met in order for the tax benefits to be taken into account.

Ansprechpunkt
Zuständige Stelle

Landesdenkmalamt Saarland (responsible certifying authority)

Formulare

- Forms available: Yes
- Online services available: No
- Written form required: Yes
- Informal application possible: No
- Personal appearance necessary: No

Ursprungsportal

Certificate for applying for tax concessions for the preservation or appropriate use of listed buildings or buildings within listed areas or protected complexes
 Exhibition, Bescheinigung zur Beantragung steuerlicher

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Vergünstigungen zur Erhaltung oder sinnvollen Nutzung von Baudenkmalen oder Gebäuden innerhalb von Denkmalbereichen oder geschützten Gesamtanlagen Ausstellung