

99116004027003, 99116004027003

# Housing construction Promotion of rental apartments

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/8958474/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99116004027003, 99116004027003
Leistungsbezeichnung I	Housing construction Promotion of rental apartments
Leistungsbezeichnung II	Housing construction Promotion of rental apartments
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Schleswig-Holstein
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Wohnungswesen (116)
Verrichtungskennung	Förderung (027)
SDG-Informationsbereich	
Lagen Portalverbund	Bauverfahren (2050500), Hausbau und Immobilienerwerb (1050100), Infrastruktur-, Bau- und Wohnförderung (2060600)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.09.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/wopg/">https://www.gesetze-im-internet.de/wopg/</a>
Teaser	If you save money to buy, build or renovate a residential property, this can be subsidized under certain conditions with the housing construction premium. The premium is credited to the building society account in addition to the annual savings amount.
Volltext	Every home loan saver aged 16 and over receives the home building premium as long as their taxable income does not exceed a certain limit. In order to receive the housing construction premium, you must make regular payments into a building society savings contract. The savings amount must be at least 50 euros per year. You receive 10% of the contributions paid in during the year as a housing construction premium. You should spend your subsidized savings for "residential purposes". For example, you can use it to build or buy a house or a condominium. If you do not use your credit balance for a property, you will have to pay back the housing subsidy.
Erforderliche Unterlagen	Application for housing construction premium  (Details from your building society contract - such as the contract or building society number, identification number, tax assessment notice for the application year)
Voraussetzungen	You must be subject to unlimited tax liability in Germany and have reached the age of 16. A housing construction premium is granted if you make expenses eligible for a premium of at least 50 euros per year and do not exceed certain income limits.
Kosten	
Verfahrensablauf	You will receive the application form for the housing

## Modul

## Sachverhalt

construction premium each year together with your account statement from your building society. You then complete the form and return it to them.

The building society will determine the housing construction premium based on the information you provide, subject to a later review by the tax authorities, and will inform you of the result. Unfounded applications for housing construction premiums will be rejected by the building society itself.

You can also apply for the premium two years retrospectively - after the end of the savings year.

The income limits are checked automatically by your local tax office.

As part of a data comparison, it is checked whether the housing construction premium has been set at various building societies in excess of the statutory maximum amounts. The tax office also checks whether the income limits have been exceeded, whether a housing construction premium has been set for capital-forming benefits even though there is an entitlement to an employee savings allowance and whether the remaining expenses per building society are less than €50 in the case of an entitlement to an employee savings allowance. The building society will be informed electronically if the tax office's review requires a change to the calculated housing construction premium. As soon as your building society contract has been allocated and proof of residential use has been provided, your premiums will be paid directly into your building society account. The building society is responsible for reclaiming any incorrectly granted housing construction premiums.

## Bearbeitungsdauer

The tax authorities decide on the granting of the housing construction premium after the two-year submission deadline.

## Frist

Application: annually up to two years after the end of the savings year

## weiterführende

Modul	Sachverhalt
Informationen	Online identification with name and password
Hinweise	
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> <li>• State benefits</li> <li>• Promotion of housing construction</li> <li>• Contributions to building societies to obtain building loans</li> <li>• Expenses for the first purchase of shares in building and housing cooperatives</li> <li>• 10 % of the expenses</li> <li>• per calendar year max. expenses of 512 euros (single person) or 1024 euros (married couple) eligible</li> <li>• Savings of at least 50 euros per year</li> </ul>
Ansprechpunkt	<a href="https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_Formular.html?nn=95918&amp;resourceId=95914&amp;input_=95918&amp;pageLocale=de&amp;suche=Doms%C3%BChl&amp;suchePrefix=&amp;submit.x=0&amp;submit.y=0">https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_Formular.html?nn=95918&amp;resourceId=95914&amp;input_=95918&amp;pageLocale=de&amp;suche=Doms%C3%BChl&amp;suchePrefix=&amp;submit.x=0&amp;submit.y=0</a>
Zuständige Stelle	<p>The application for a housing construction premium must be submitted to the building society. The local tax office is responsible for checking the income limits.</p> <p>General information: Building society, tax office</p>
Formulare	<p>Forms: Application for housing construction premium</p> <p>Online procedure possible: yes Written form required: no Personal appearance required: no</p>
Ursprungsportal	Housing construction Promotion of rental apartments, Wohnungsbau Förderung von Mietwohnungen