

## Applying for an exemption certificate for remuneration for construction work

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Do you provide construction services? Then the statutory provisions on tax deduction for construction services apply to you.

### Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

### Basic information

According to the regulations on withholding tax for construction services, certain clients must withhold a tax deduction of 15% of the consideration for construction services provided in Germany and pay it to the tax office responsible for them. Clients are all entrepreneurs within the meaning of the Value Added Tax Act and all legal entities under public law.

The withholding obligation can be waived if the service provider submits a so-called exemption certificate. This is issued by the tax office and entered into a database that can be queried electronically at the Federal Central Tax Office (BZSt).

### Requirements

- Application to the responsible tax office
- there is no risk to the tax claim

### Procedure

The certificate of exemption can be applied for informally at the responsible tax office.

## Legal bases

- [§§ 48 bis 48d Einkommensteuergesetz \(EStG\)](#)

## What deadlines must be paid attention to?

The exemption certificate may be issued for a specified period, but not exceeding three years. The exemption certificate is valid from the date of issue.