

Die Eigenheimzulage - Tobias Heislbetz

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Seit 1996 erhält man als Bauherr oder Erwerber einer eigengenutzten oder an Angehörige unentgeltlich überlassenen Wohnung über einen Zeitraum von acht Jahren (Förderzeitraum) eine Eigenheimzulage. Diese Zulage kann man in Anspruch nehmen, wenn die Wohnung ausgebaut (z.B. Dachgeschossausbau) oder erweitert (z.B. durch Anbau) wird. Auch der Erwerb von Genossenschaftsanteilen oder von Geschäftsanteilen an einer Wohnungsbaugenossenschaft kann zulagenbegünstigt sein. Die einzelnen Komponenten der Eigenheimzulage sind: - der Fördergrundbetrag - die ökologische Zusatzförderung für energiesparende Maßnahmen oder Niedrigenergiehäuser und - die Kinderzulage. Bei der Festsetzung werden grundsätzlich die Verhältnisse (Herstellungs- oder Anschaffungskosten und Zahl der Kinder) im Zeitpunkt des Bezugs der Wohnung zugrunde gelegt. Ergeben sich nach der erstmaligen Festsetzung Änderungen, die zu einer Erhöhung der Eigenheimzulage führen (z.B. ein weiteres Kind wird geboren), kann ein Antrag auf Neufestsetzung der Eigenheimzulage gestellt werden. Author: Heislbetz, Tobias Publisher: GRIN Verlag Illustration: N Language: GER Title: Die Eigenheimzulage Pages: 00017 (Encrypted PDF) On Sale: 2005-01-01 SKU-13/ISBN: 9783638378499 Category: Business & Economics : General

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