

99102016002000, 99102016002000

gift tax received

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/376670104/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102016002000, 99102016002000
Leistungsbezeichnung I	gift tax received
Leistungsbezeichnung II	gift tax received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Erbsprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften
Lagen Portalverbund	Steuererklärung (1060100), Erbschaftsteuer und Schenkungsteuer (1060700)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>The legal basis for levying the tax is the Inheritance Tax and Gift Tax Act (ErbStG) in the version promulgated on 27 February 1997 (BGBl. I 1997 p. 378), last amended by Article 12 of the Property Tax Reform Act of 26 November 2019 (BGBl. I p. 1794).</p> <p>https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140</p> <p>https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140</p>
Teaser	<ul style="list-style-type: none"> • Gift tax assessment • Taxable transactions • Taxable acquisition as the basis for taxation (gift) • Material tax exemptions • Personal tax allowances and tax classes
Volltext	<p>Gift tax is levied on increases in assets acquired through no fault of the donor's own. The object of taxation is the gift inter vivos. As a supplement to inheritance tax, gift tax is intended to contribute to a fairer distribution of assets. This supplement is necessary in order to prevent the avoidance of inheritance tax on future inheritance through gifts made during one's lifetime.</p> <p>An inter vivos gift is deemed to be, for example:</p> <ul style="list-style-type: none"> • any free gift inter vivos, insofar as the beneficiary is enriched by it at the expense of the donor • the enrichment of a spouse or civil partner under a community of property agreement • what is granted as compensation for a renunciation of inheritance • the transfer of assets on the basis of a foundation transaction inter vivos <p>The assessment basis for the tax is the taxable acquisition. The taxable acquisition is the enrichment of the acquirer, insofar as it is not tax-exempt. The</p>

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assets and deductible liabilities are valued in accordance with the valuation law.

Of particular importance is the valuation of real property. Real property values are determined, if necessary, in a separate procedure by the situation tax offices. The valuation standard is the fair market value of the land.

The tax class is also decisive for the amount of tax. This is because the tax class affects the amount of your personal tax rate and tax-free amount. Basically, the closer you are related to the donor, the less tax is due on the gift.

The amount of tax further depends on whether factual tax exemptions are to be taken into account. Of particular importance from the exemption catalogue are the tax-free amount for household effects of 41,000 Euros for acquirers in tax class I, the tax-free amount for other movable physical objects of 12,000 Euros for acquirers in tax class I, the tax-free amount of 12,000 Euros for household effects and other objects together for acquirers in tax classes II and III. The acquisition of a family home is also tax-free in many cases.

The law also provides for various exemption options in the case of the acquisition of eligible business assets and shareholdings as well as agricultural and forestry assets.

Erforderliche Unterlagen

Voraussetzungen

inter vivos gift

Kosten

Abgabe: Es fallen keine Kosten an
 This is a tax payment; further costs generally only arise in the event of a breach of duty (e.g. late payment surcharges, etc.).
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Verfahrensablauf

The gift tax arises at the time of the execution of the donation. As both donor and donee, you are generally

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obliged to notify the tax office responsible for the administration of gift tax of the acquisition in writing within a period of three months. The notification must contain details of the persons involved, the legal basis of the acquisition and its object and value.

In addition, the tax office learns of tax-relevant acquisition transactions through a large number of other notifications from third parties, e.g. through notifications from the registry offices, banks, insurance companies, courts and notaries. If, after evaluating these notifications, a tax assessment is to be expected, the tax office will request you to submit a gift tax declaration, which you must usually submit within one month; the declaration is accompanied by comprehensive instructions to make it easier for you to complete.

The return must be filed even if you believe that gift tax is not payable. The decision as to what is taxable and what is not is left to the tax office. If you subsequently realise that the tax return is incorrect or incomplete, you are obliged to report this immediately.

If you have to pay gift tax, you will receive a gift tax notice from the tax office. The assessed tax is due within one month of notification of the notice.

Bearbeitungsdauer

Frist

weiterführende Informationen

Hinweise

Rechtsbehelf

Kurztext

- Gift tax assessment
- Taxable transactions
- Taxable acquisition as the basis for taxation (gift)
- Material tax exemptions
- Personal tax allowances and tax classes
- Responsible: Tax office (inheritance and gift tax office)

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Ansprechpunkt	<p>You can find the tax office responsible for you via the tax office search of the Federal Central Tax Office: https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Zuständige Stelle	<p>As a rule, the tax office in whose district the donor has his or her residence or, in the absence of a residence, his or her habitual abode (residence tax office) is locally responsible for the tax assessment. In many countries, however, gift tax offices are centralised in certain tax offices.</p>
Formulare	
Ursprungsportal	Schenkungsteuerbescheid erhalten, gift tax received