

99102016002000, 99102016002000

Gift tax assessment received

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/121387257/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102016002000, 99102016002000
Leistungsbezeichnung I	Gift tax assessment received
Leistungsbezeichnung II	Gift tax assessment received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
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	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	<p>The legal basis for levying the tax is the Inheritance Tax and Gift Tax Act (ErbStG) in the version published on February 27, 1997 (BGBl I 1997 p. 378), last amended by Article 12 of the Property Tax Reform Act of November 26, 2019 (BGBl. I p. 1794).</p> <p>http://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140</p> <p>http://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 allowances and tax brackets
Volltext	<p>Gift tax is levied on increases in assets acquired through no fault of the recipient. The object of taxation is the inter vivos gift. 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 during a person's lifetime.</p> <p>The following, for example, are deemed to be inter vivos gifts</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 life partner in the event of a community of property agreement • what is granted as compensation for a waiver of inheritance • the transfer of assets on the basis of an inter vivos foundation transaction <p>The assessment basis for the tax is the taxable</p>

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acquisition. The taxable acquisition is the enrichment of the acquirer, unless it is tax-exempt. The assets and deductible liabilities are valued in accordance with the Valuation Act.

The valuation of real property is of particular importance. Property values are determined by the local tax offices in a separate procedure if required. 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 bracket affects the amount of your personal tax rate and tax-free amount. In principle, the closer you are related to the donor, the more sparingly the gift tax will apply.

The amount of tax is also dependent on whether material tax exemptions are to be taken into account. Of particular importance from the list of exemptions are the allowance for household effects of EUR 41,000 for tax class I purchasers, the allowance for other movable tangible property of EUR 12,000 for tax class I purchasers and the allowance of EUR 12,000 for household effects and other property combined for purchasers in tax classes II and III. The purchase of a family home is also tax-free in many cases.

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

Erforderliche Unterlagen

Voraussetzungen

Gift inter vivos

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 penalties, etc.)
 This is a tax payment; further costs generally only arise in the event of a breach of duty (e.g. late payment surcharges, etc.) This is a tax payment; further costs generally only arise in the event of a breach of duty

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(e.g. late payment surcharges, etc.)

Verfahrensablauf

Gift tax arises at the time the gift is made. Both the donor and the donee are generally obliged to notify the tax office responsible for administering 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 for the acquisition and its object and value.

In addition, the tax office receives a large number of other notifications from third parties about tax-significant acquisitions, e.g. notifications from registry offices, banks, insurance companies, courts and notaries. If a tax assessment is to be expected after evaluating these notifications, the tax office will ask you to submit a gift tax declaration, which you generally have to submit within one month; the declaration is accompanied by comprehensive instructions to make it easier for you to complete.

The declaration must also be submitted if you are of the opinion that gift tax is not to be levied. It is up to the tax office to decide what is taxable and what is not taxable. If you subsequently realize 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 assessment notice from the tax office. The assessed tax is due within one month of notification of the assessment.

Bearbeitungsdauer
Frist
weiterführende Informationen
Hinweise

This service is provided by the tax offices. Find your local tax office at <https://ias.fin-nrw.de/>.

Rechtsbehelf
Kurztext

- Gift tax assessment

Modul	Sachverhalt
	<ul style="list-style-type: none"> • Taxable transactions • Taxable acquisition as the basis for taxation (gift) • Material tax exemptions • Personal allowances and tax classes • Responsible: Tax office (inheritance and gift tax office)
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 is resident or, in the absence of a residence, has their habitual abode (tax office of residence) is locally responsible for the tax assessment. In many countries, however, the gift tax offices are centralized in certain tax offices.</p>
Formulare	
Ursprungsportal	<p>Schenkungsteuerbescheid erhalten, Gift tax assessment received</p>