

99102009002000, 99102009002000

Report inheritance or gift to the tax office

Heruntergeladen am 20.06.2025

<https://fimportal.de/xzufi-services/9362275/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102009002000, 99102009002000
Leistungsbezeichnung I	Report inheritance or gift to the tax office
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Erbansprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften
Lagen Portalverbund	Steuererklärung (1060100), Erbschaftsteuer und Schenkungsteuer (1060700)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>The legal basis for the collection of the tax is the Inheritance Tax and Gift Tax Act (ErbStG) in the version of the announcement of 27 February 1997 (BGBl I 1997 p. 378), as last amended by Article 12 of the Property Tax Reform Act of 26 November 2019 (Federal Law Gazette 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"> • Taxable transactions • Taxable acquisition as a basis for taxation (acquisition upon death) • Material tax exemptions • Personal allowances and tax brackets
Volltext	<p>Inheritance tax covers assets acquired upon death. The taxation of your increased capacity should contribute to a fairer distribution of wealth. Inheritance tax does not cover the estate as such, but the inheritance of the individual acquirer.</p> <ul style="list-style-type: none"> • the acquisition by inheritance, by legacy or on the basis of a claim to a reserved portion asserted • acquisition by gift in the event of death • other acquisitions to which the provisions of civil law applicable to legacies apply • the acquisition on the basis of a contract concluded by the testator, which is acquired directly by a third party at the time of his death (e.B. life insurance contract) <p>The basis of assessment for the tax is the taxable acquisition. A taxable acquisition is the enrichment of the acquirer insofar as it is not exempt from tax. The transferred assets are valued in accordance with the Valuation Act.</p> <p>Of particular importance is the valuation of real estate. If necessary, real estate values are determined in a</p>

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separate procedure by the tax offices. The basis is the fair value of the land. Various valuation methods existed to determine the common value. Deductible liabilities include all debts that have passed from the testator to the heirs. In addition, legacies, conditions and compulsory portion claims can be deducted. The funeral costs, grave care costs and costs of the estate settlement triggered by the inheritance are also deductible. To compensate for the latter costs, you can consider a lump sum of 10,300 euros without proof.

The tax bracket is also decisive for the amount of the tax. Because the tax class has an impact on the amount of your personal tax rate and allowance. Basically, the inheritance tax is more gentle the closer you are related to the testator.

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

The Inheritance Tax Act also provides for various exemption options for the acquisition of eligible business and share assets as well as agricultural and forestry assets.

Erforderliche Unterlagen

if applicable, a list of the objects of the estate

Voraussetzungen

The acquisition of property upon death (e.B. by inheritance, by legacy or on the basis of a claim to a compulsory portion) is subject to taxation.

Kosten

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

Verfahrensablauf

As a rule, inheritance tax arises with the death of the testator. As a purchaser, you are generally obliged to notify the tax office responsible for the administration of inheritance tax in writing within a period of three

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months. The notification must contain information on the person involved, the legal basis of the acquisition as well as its subject matter and value.

In addition, the tax office learns about tax-significant acquisition transactions through a large number of other third-party advertisements, e.B. through complaints from registry offices, banks, insurance companies, courts and notaries. If a tax assessment is to be expected after evaluation of these notifications, the tax office will ask you to submit an inheritance tax return, which you usually have to submit within one month; the declaration is accompanied by a comprehensive guide to make it easier for you to fill it out.

The declaration must also be made if you believe that an inheritance tax cannot be levied. The decision on what is taxable and what is not taxable is left to the tax office. If you subsequently recognize that the tax return is incorrect or incomplete, you are obliged to report this immediately.

If you have to pay inheritance tax, you will receive an inheritance tax assessment from the tax office. The fixed tax is due within one month of notification of the decision.

Bearbeitungsdauer

Frist

3 Monat(e)

- Deadline for fulfilling the notification obligation: three months after becoming aware of the seizure
- Deadline for filing the tax return: individual
- Deadline for payment of inheritance tax: one month after notification of the inheritance tax assessment

weiterführende Informationen

Hinweise

Rechtsbehelf

Kurztext

- Taxable transactions
- Taxable acquisition as a basis for taxation (acquisition upon death)
- Material tax exemptions
- Personal allowances and tax brackets

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	<ul style="list-style-type: none"> • Responsible: Tax Office (Inheritance Tax Office)
Ansprechpunkt	In Saxony-Anhalt, the Staßfurt tax office is centrally responsible.
Zuständige Stelle	
Formulare	
Ursprungsportal	Erbschaft oder Schenkung dem Finanzamt anzeigen, Report inheritance or gift to the tax office