

99102011002000, 99102011002000

Real estate transfer tax

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/9392869/L100008>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000, 99102011002000
Leistungsbezeichnung I	Real estate transfer tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen-Anhalt
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Kauf, Miete und Pacht (2050100), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	18.08.2020
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	<p>§§ 1,3, 9, 11, 14, 15, 17 to 22 Real Estate Transfer Tax Act (GrEStG)</p> <p>https://www.gesetze-im-internet.de/grestg_1983/_11.html</p> <p>https://www.gesetze-im-internet.de/grestg_1983/_11.html</p>
Teaser	If you carry out a legal transaction that relates to a domestic property, it is subject to real estate transfer tax.
Volltext	<p>If you carry out a legal transaction that relates to a domestic property, it is subject to real estate transfer tax. If, for example, you acquire a property by purchasing a property, real estate transfer tax is due, provided that the process is not exempt from the real estate transfer tax. But not only the purchase of real estate triggers real estate transfer tax. Also a land exchange, the most bid, the assignment of rights of a transfer of ownership claim, the acquisition of the right of exploitation, the at least 95% change in the civil status of a company as well as the share association and the transfer or sale of already united shares in a company, among other things, are transactions subject to real estate transfer tax. Under certain conditions, acquisition transactions are exempt from real estate transfer tax. If, for example, you acquire a property from your spouse or partner or from someone with whom you are directly related, this acquisition is exempt from real estate transfer tax. The acquisition of a property belonging to the estate by co-heirs to divide the estate or the acquisition of a low-value property (purchase price below € 2,500) are also exempt from real estate transfer tax. The basis of assessment for the real estate transfer tax is the value of the consideration. This is the purchase price for a purchase. In addition, there may be, for example, the assumption of encumbrances or the granting of residential/usage rights. If you acquire an undeveloped</p>

Modul
Sachverhalt

property and, in addition to the purchase contract, conclude a construction contract for the construction of a building on the acquired property with the seller or a third party associated with him in terms of personnel, economy or agreements, a so-called uniform contract in the sense of real estate transfer tax is usually given according to established case law. In this case, the real estate transfer tax is then calculated not only from the purchase price for the property itself, but also from the construction costs. The amount of the tax rate is determined by each country itself. Tax rates currently range from 3.5 to 6.5% in each country. The real estate transfer tax is regularly owed by those involved in an acquisition process. In the case of a purchase contract, you owe the property tax - regardless of whether you are the land buyer (buyer) or the real estate seller (seller). In many contracts, however, it is agreed that the acquirer has to pay the real estate transfer tax. In these cases, the tax office will first address the tax assessment to the purchaser. However, if the purchaser does not pay the tax, the tax office can also demand the tax from the seller.

Erforderliche Unterlagen

If you are obliged to notify (e.g. when purchasing buildings on foreign land), please submit the private written contracts or agreements to the tax office. In all other cases, the tax office may ask you to submit further documents (e.g. concluded construction or general contractor contracts, proof of the valuating amount of land charges entered in the land register).

Voraussetzungen

If you have carried out a legally effective acquisition process over a property, this is subject to taxation.

Kosten

- none;
- it is a tax payment; further costs are only incurred in the event of late notification (see: § 19 GrEStG - delay surcharge) or in the event of late payment or non-payment (e.g. late payment surcharges).

You can ask your tax office for permissible payment methods.

Verfahrensablauf

If you have acquired the property by notarial, judicial or official deed, the notary, the court or the authority will notify the tax office of this transfer of the property,

Modul
Sachverhalt

enclosing the certified copy of the deed. In all other cases, you and your contractual partner are obliged to report the contracts or agreements to the tax office. The tax office then determines the real estate transfer tax with a tax assessment against you or your contractual partner or determines the tax exemption. After full payment of the real estate transfer tax, the tax office sends the clearance certificate to the notary (in the case of tax exemption, the clearance certificate is sent immediately). As part of his notarial obligations, the notary applies for your registration as the owner in the land register.

Bearbeitungsdauer
Frist

- Deadline for fulfilling the notification obligation of the parties involved: 2 weeks after knowledge of the notifiable process
- Deadline for payment of real estate transfer tax: one month after notification of the tax assessment

weiterführende Informationen

If you have purchased a property, a real estate transfer tax will have to be paid, unless there is a tax exemption.
https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Weitere_Steuerthemen/Abgabeordnung/BMF_Anordnungen_Allgemeines/2017-09-20-gleich-lautende-erlasse-gegenstand-des-erwerb-vorgangs-grunderwerbsteuer.html

Hinweise
Rechtsbehelf
Kurztext

- Real estate transfer tax determination
- Legal transactions relating to domestic immovable property subject to taxation
- tax exemptions possible in certain cases
- The basis of taxation is the consideration
- Taxation of construction costs in the case of uniform contracts
- different tax rates in the countries
- Joint and several liability - Purchasers and sellers are liable for tax
- responsible: Tax office (real estate transfer tax office)

Modul	Sachverhalt
Ansprechpunkt	<p>Central responsibilities for real estate transfer tax lie in the tax offices of Dessau-Roßlau and Stendal.</p> <p>https://finanzamt.sachsen-anhalt.de/waehlen-sie-ihr-finanztamt/finanzamt-dessau-rosslau/</p> <p>https://finanzamt.sachsen-anhalt.de/waehlen-sie-ihr-finanztamt/finanzamt-stendal/</p> <p>https://finanzamt.sachsen-anhalt.de/waehlen-sie-ihr-finanztamt/finanzamt-dessau-rosslau/</p> <p>https://finanzamt.sachsen-anhalt.de/waehlen-sie-ihr-finanztamt/finanzamt-stendal/</p>
Zuständige Stelle	
Formulare	<p>Forms: none</p> <p>Online procedure possible: no</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	Real estate transfer tax, Grunderwerbsteuer