

99102011002000

Display property-related transactions at the tax office

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/6000893/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000
Leistungsbezeichnung I	Display property-related transactions at the tax office
Leistungsbezeichnung II	Display property-related transactions at the tax office
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<ul style="list-style-type: none"> • § 18 Grunderwerbssteuergesetz (GrEStG) – Anzeigepflicht der Gerichte, Behörden und Notare • § 19 GrEStG – Anzeigepflicht der Beteiligten
Teaser	<p>The acquisition of a property must be notified to the tax office, as land transfer tax is levied in the event of a purchase, exchange or forced sale. This procedure is regularly carried out by the competent notary, court or authority. In addition, there are notification obligations of the parties involved in certain cases.</p>
Volltext	<p>Notifications of disposal</p> <p>The acquisition of a property must be notified to the tax office, as land transfer tax is levied in the event of a purchase, exchange or forced sale. This procedure is regularly carried out by the competent notary, court or authority. In addition, there are notification obligations of the parties involved in certain cases.</p> <p>The real estate transfer tax is generally assessed according to the consideration stipulated in the contract. The consideration is usually the purchase price, but may also be based on another value.</p> <p>Contact point</p> <p>regularly: Notary's office, court or authority</p> <p>-> Notary search (Saxony) -> Tax office search (nationwide) -> Amt24 authority guide</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Notification (form) • Proof of land acquisition (for example purchase contract)
Voraussetzungen	

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Kosten	none
Verfahrensablauf	The certifying notary, the competent district court or the competent authority shall arrange for the notification to the tax office. The tax office calculates the real estate transfer tax to be charged on the property on the basis of the purchase contract.
Bearbeitungsdauer	depending on the effort, up to several weeks
Frist	Notification of sale: within two weeks after notarisation, certification of signature or notification of the decision Attention! The timely notification must also be made if • the effectiveness of the legal transaction depends on the occurrence of a condition, the expiry of a time limit or a permit, or • the transaction is exempt from tax.
weiterführende Informationen	
Hinweise	<p>The notification on share transfers</p> <ul style="list-style-type: none"> • can also be used by the parties subject to notification under section 19(1) sentence 1 nos. 3a to 7a Grunderwerbssteuergesetz. It represents a service for the parties required to notify. Informal notification is still possible in cases under section 1 (2a), (2b), (3) and (3a) Grunderwerbssteuergesetz. • is only suitable for transactions in which the ownership of the real property under civil law remains unchanged, but a duty of notification under section 18 or section 19 of the Grunderwerbssteuer exists due to a transfer of shares in a company. In the case of a change of legal entity of the real estate (for example transformation or accrual), notification is still required via the notification of sale
Rechtsbehelf	not applicable
Kurztext	
Ansprechpunkt	
Zuständige Stelle	

Modul	Sachverhalt
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Formulare	
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Ursprungsportal	
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