

99102011002000, 99102011002000

Notification of real estate transfer tax received

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/100072811/L100010>

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

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	23.01.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	<p>§§ Sections 1, 3, 4, 9, 11, 14, 15, 17 to 22 of the Real Estate Transfer Tax Act (GrEStG)</p> <p>https://www.gesetze-im-internet.de/grestg_1983/index.html</p> <p>https://recht.saarland.de/bssl/document/jlr-GrEStFestGSL2010rahmen/part/X</p> <p>https://www.gesetze-im-internet.de/grestg_1983/index.html</p> <p>https://recht.saarland.de/bssl/document/jlr-GrEStFestGSL2010rahmen/part/X</p>
Teaser	If you carry out a legal transaction (e.g. purchase) relating to a domestic property, this is subject to real estate transfer tax.
Volltext	<p>Real estate transfer tax is a legal transaction tax which - as the name suggests - is regularly linked to the acquisition of a property. The tax has a long tradition. It was introduced because the change in legal ownership of a property is subject to special formal requirements under civil law and is therefore easy for the state to record. The current tax developed from the Reich Stamp Act of 1909.</p> <p>The object of taxation are various legal transactions insofar as they relate to domestic real estate. In particular, the following are subject to real estate transfer tax</p> <ul style="list-style-type: none"> • Purchase contracts, • exchange contracts, • transfer agreements by way of mixed gifts or gifts subject to conditions, • the submission of the highest bid in compulsory auction proceedings, • transfers of ownership without a prior binding transaction, • transfers of ownership in expropriation proceedings.

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In addition, a number of supplementary circumstances are subject to tax, such as

- the transfer of the economic power to dispose of a property,
- the direct or indirect change in the shareholder structure of a land-owning partnership through the transfer of at least 90 percent of the shares in the company's assets to new shareholders,
- the direct or indirect merger of at least 90 percent of the shares in a land-owning company in one hand.

The material tax liability extends to domestic real estate within the meaning of civil law, i.e. land and buildings as its essential components. Heritable building rights, buildings on land owned by third parties and rights of special use secured in rem are equivalent to land. The accessories of a property, machinery, operating equipment and mineral extraction rights are not included.

Under certain conditions, acquisitions are exempt from real estate transfer tax. For example, the acquisition of a low-value property (purchase price less than €2,500) and the acquisition of a property belonging to the estate by co-heirs for the purpose of dividing the estate are exempt from taxation. The acquisition of real estate by the spouse or partner of the seller is also exempt from real estate transfer tax.

Basis of assessment for the tax is generally the consideration. The consideration includes everything that the purchaser has to pay to acquire the property. The consideration also includes payments made by the purchaser to a third party for the acquisition of the property as well as payments made to the seller by third parties for selling the property to the purchaser. Other services assumed by the buyer (e.g. surveying costs, brokerage fees), benefits reserved for the seller (e.g. usufruct, right of residence) and encumbrances on the property transferred to the buyer are also considered consideration.

In certain special cases, e.g. if no consideration exists

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or cannot be determined, in the case of conversions, contributions, changes of shareholders and mergers of shares, the real estate transfer tax is calculated according to the so-called property values, which are determined separately by the local tax offices.

The real estate transfer tax rate in Saarland is as follows

- 3.5 percent of the assessment basis for acquisitions up to 31.12.2010,
- 4 percent of the assessment basis for acquisitions from 01.01.2011 to 31.12.2011,
- 4.5 percent of the assessment basis for acquisitions from 01.01.2012 to 31.12.2012,
- 5.5% of the assessment basis for acquisitions from 01.01.2013 to 31.12.2014 and
- 6.5 percent of the assessment basis for acquisitions from 01.01.2015.

Erforderliche Unterlagen

If you are obliged to notify the tax office (e.g. when purchasing buildings on third-party 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 building or general contractor agreements, proof of the value of land charges entered in the land register).

Voraussetzungen

The prerequisite for the assessment of real estate transfer tax is the notification of the acquisition transaction by courts, authorities, notaries or the parties themselves. The notification must be submitted within two weeks of the notarization of the real estate contract or after the parties involved have become aware of the acquisition transaction. For foreign parties, the deadline has been one month since 23.07.2016.

Courts, authorities and notaries must submit the notification on the officially prescribed form, the so-called notification of sale, in full in all parts. The notification must contain, among other things, the identification numbers of the parties involved, information on the persons involved, the location and size of the property, the legal transaction, the

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	consideration and the notary.
Kosten	There are no costs (fees, expenses, etc.). This is a tax payment. Further costs only arise in the event of late notification or late payment or non-payment of the assessed land transfer tax.
Verfahrensablauf	<p>As a rule, the tax office can check whether a tax is to be assessed solely on the basis of the notification submitted. Otherwise, it will ask the parties involved for further clarification of the facts. Before any tax is assessed, the tax office will check ex officio whether a tax exemption can be considered. If the acquisition transaction is not tax-exempt, the calculated tax will be assessed in a real estate transfer tax assessment notice. The persons involved in the acquisition transaction are jointly and severally liable for the tax. As a rule, the purchaser undertakes to pay the tax under civil law. The tax office takes this into account by first addressing the tax assessment to the purchaser of the property.</p> <p>The tax must be paid within one month of notification of the assessment. Only when the land transfer tax has been paid does the tax office issue the so-called clearance certificate, without which the purchaser of a property may not generally be entered in the land register. The notary then applies for entry in the land register as part of his/her notarial duties.</p> <p>Under certain circumstances, the real estate transfer tax can be subsequently revoked or amended in the case of so-called "unsuccessful" property transfers in order to avoid undue hardship if they have been duly and fully notified. This is the case, for example, if a property is reacquired within two years.</p>
Bearbeitungsdauer	
Frist	The deadline for the parties involved to comply with the notification obligation is two weeks after becoming aware of the notifiable transaction. The deadline for payment of the real estate transfer tax is one month after notification of the tax assessment notice.
weiterführende	

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Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	Real estate transfer tax is a legal transaction tax that is regularly linked to the acquisition of a property. The tax has a long tradition. It was introduced because the change in legal ownership of a property is subject to special formal requirements under civil law and is therefore easy for the state to record. Today's tax originated from the Reich Stamp Act of 1909.
Ansprechpunkt	
Zuständige Stelle	Merzig 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
Formulare	
Ursprungsportal	Bescheid über Grunderwerbsteuer erhalten, Notification of real estate transfer tax received