

99102016002000, 99102016002000

Gift tax assessment received

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/100073825/L100010>

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	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	Erbsprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften
Lagen Portalverbund	Erbschaftsteuer und Schenkungsteuer (1060700), Steuererklärung (1060100)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	23.01.2024
Fachlich freigegeben durch	Ministry of Finance and Science, Division B/3
Handlungsgrundlage	<p>The legal basis for levying the tax is the Inheritance Tax and Gift Tax Act (ErbStG)</p> <p>https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html</p> <p>https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html</p>
Teaser	The gift tax arises at the time the gift is made.
Volltext	<p>Inheritance and gift tax law has already been put to the test three times by the Federal Constitutional Court. With the Inheritance Tax Reform Act of November 4, 2016, it was most recently adapted to the requirements of the highest court. Although all assets are realistically valued at market value, no tax is generally payable on the transfer of average assets within the immediate family circle because the personal allowances are relatively high and the family home being transferred is exempt. Extensive tax relief instruments are available for business succession.</p> <p>The gift tax covers assets that accrue to citizens without any action on their part and increase their ability to pay. The tax is intended to contribute to a fairer distribution of wealth. Gift tax supplements inheritance tax. It is necessary to prevent people from parting with parts of their assets during their lifetime, e.g. by making gifts to their children, and thus avoiding inheritance tax for future inheritance. The same rules therefore largely apply to the taxation of inheritances and gifts.</p> <p>Gifts between living persons are subject to taxation. These are, for example</p> <ul style="list-style-type: none"> • free gifts inter vivos, • Compensation for a waiver of inheritance, • gifts for early settlement of an inheritance, • gifts from the previous heir to the subsequent heir

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before the subsequent inheritance takes effect.

Personal tax liability arises for the entire accrual of assets if the donor or the acquirer is a resident of Germany at the time the tax arises (domicile or habitual residence in Germany). In other cases, the so-called domestic assets can be taxed (limited tax liability). The basis of assessment for the tax is the taxable acquisition. The taxable acquisition is the enrichment of the acquirer, unless it is tax-free. Consequently, only the net value of an acquisition is subject to gift tax, which results after deducting the liabilities from the value of the transferred assets. Both these assets and the liabilities are valued and recognized in accordance with tax principles.

The valuation of real estate is of particular importance. Property values are determined by the tax offices in a separate procedure in the event of inheritance or gift. The valuation standard is the fair market value of the land. Depending on the type of developed property, a comparative value method, an income value method or an asset value method is used as the valuation method

The amount of tax is determined by which of the three tax classes the purchaser belongs to. The closer the donor is related to the acquirer, the less tax is payable. It falls under the: Tax class I the spouse, civil partner, children, grandchildren, parents and grandparents if they inherit their descendants. Tax class II parents and grandparents in the case of gifts, siblings, nieces and nephews, step-parents, children-in-law, parents-in-law, divorced spouse, partner in a dissolved civil partnership. Tax class III all other acquirers and so-called special-purpose benefits.

The amount of tax is further influenced by the personal allowances to which each acquirer is entitled depending on the tax bracket and which are deducted from the value of the net acquisition. The allowances can only be utilized every ten years because several acquisitions by the same person within ten years are added together. The allowances amount to:

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- 500,000 euros for acquisitions by the spouse and civil partner,
- 400,000 euros for the inheritance of children and grandchildren who inherit instead of a predeceased parent,
- 200,000 euros for the inheritance of other grandchildren,
- 100,000 euros for the inheritance of other persons in tax class I (parents and previous parents in the event of inheritance),
- 20,000 euros for acquisitions by persons in tax class II (e.g. parents in the event of a gift, siblings, nephews, nieces, divorced spouse, partner in a dissolved civil partnership),
- 20,000 euros for acquisitions by persons in tax class III (e.g. distant relatives or in-laws, cohabiting partners).

In the case of limited tax liability, these allowances are reduced proportionately because only the so-called domestic assets are subject to taxation.

The amount of tax also depends on whether material tax exemptions are to be taken into account.

The gift of a family home to a spouse or partner during their lifetime is tax-free without any limit on the amount or obligation to retain it. The "taxable acquisition" determined taking into account the tax exemptions and allowances is subject to gift tax at the following tax rates, which are graduated according to the amount of the acquisition and the tax bracket:

Value of the taxable acquisition up to and including ...
Euro

From the percentage rate in tax class

I

II

III

75.000

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	7
	15
	30
	300.000
	11
	20
	30
	600.000
	15
	25
	30
	6.000.000
	19
	30
	30
	13.000.000
	23
	35
	50
	26.000.000
	27
	40
	50

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Erforderliche Unterlagen

Voraussetzungen

The question of whether and to what extent gift tax is payable depends on the value of the acquisition and the relationship to the donor. Gifts inter vivos (e.g. any free gift inter vivos) are subject to taxation.

Kosten

This is a tax payment; further costs generally only arise in the event of a breach of duty (e.g. late payment penalties, 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 3 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 request a tax return with various attachments. As a rule, the tax return must be submitted within one month.

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

Every acquisition that is subject to gift tax must be reported by the acquirer to the tax office responsible

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	for gift taxation within three months of becoming aware of the transfer of assets. In the case of gifts, the donor is also obliged to notify the tax office.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Appeal against the gift tax assessment with a one-month deadline
Kurztext	Gift tax arises at the time the gift is made. The prerequisite for initiating a gift tax assessment is notification by the donor or the donee themselves. This can be done in an informal letter. The notification must be sent to the relevant tax office within three months, stating the identity of the parties 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-relevant acquisitions, e.g. notifications from registry offices, banks, insurance companies, courts and notaries. If, after evaluating these notifications, a tax is likely to be assessed, the tax office will request a gift tax return with various attachments; the return is accompanied by comprehensive instructions to make it easier to complete. As a rule, the tax return must be submitted within one month.
Ansprechpunkt	
Zuständige Stelle	Tax office Kusel-Landstuhl https://finanzamt-kusel-landstuhl.fin-rlp.de/startseite https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html https://finanzamt-kusel-landstuhl.fin-rlp.de/startseite https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
Formulare	https://www.elster.de https://www.formulare-bfinv.de https://www.elster.de https://www.formulare-bfinv.de
Ursprungsportal	Schenkungsteuerbescheid erhalten, Gift tax

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assessment received