

99102016002000, 99102016002000

gift tax received

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/8937417/L100012>

Modul	Sachverhalt
Leistungsschlüssel	99102016002000, 99102016002000
Leistungsbezeichnung I	gift tax received
Leistungsbezeichnung II	gift tax received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Schleswig-Holstein
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
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	Steuererklärung (1060100), Erbschaftsteuer und Schenkungsteuer (1060700)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	The legal basis for levying the tax is the Inheritance Tax and Gift Tax Act (ErbStG) in the version promulgated on 27 February 1997 (BGBl I 1997 p. 378), last amended by Article 12 of the Property Tax Reform Act of 26 November 2019 (BGBl. I p. 1794). https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140
Teaser	Information on inheritance and gift tax.
Volltext	Inheritance tax is levied on the transfer of assets upon the death of the testator. Inheritance tax is levied as an inheritance tax, i.e. it is linked to the specific acquisition of the respective heirs, beneficiaries of compulsory portions, legatees or other acquirers. Gift tax is a tax on the acquisition of assets through inter vivos gifts. Inheritance tax and gift tax are governed by the same law. The question of whether and how much inheritance/gift tax is payable depends on the value of the acquisition and the family relationship. Each acquirer is entitled to a personal allowance, which applies both to acquisitions by reason of death and to gifts. The personal allowance can be used again every 10 years through gifts. The following are subject to inheritance tax (gift tax) • acquisitions upon death (e.g. inheritance, legacy), • inter vivos gifts, • grants for specific purposes, • the assets of a foundation, insofar as it is set up essentially in the interests of a family or certain families, at intervals of 30 years (inheritance tax).
Erforderliche Unterlagen	
Voraussetzungen	

Modul	Sachverhalt
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	You can find out which documents are required in detail from the declaration forms sent to you by the responsible office.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	To the Kiel tax office (centrally responsible for Schleswig-Holstein).
Zuständige Stelle	
Formulare	
Ursprungsportal	gift tax received, Schenkungsteuerbescheid erhalten