

99102016002000, 99102016002000

Gift tax notice received

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/106353600/L100027>

Modul	Sachverhalt
Leistungsschlüssel	99102016002000, 99102016002000
Leistungsbezeichnung I	Gift tax notice received
Leistungsbezeichnung II	Gift tax notice received
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Mecklenburg-Vorpommern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Erbansprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein

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Fachlich freigegeben am	12.12.2018
Fachlich freigegeben durch	Ministry of Finance Mecklenburg-Western Pomerania
Handlungsgrundlage	The legal basis for levying the tax is the Inheritance Tax and Gift Tax Act (ErbStG) in the version promulgated on February 27, 1997 (BGBl I 1997 p. 378), last amended by Article 12 of the Property Tax Reform Act of November 26, 2019 (BGBl. I p. 1794). https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140 https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140
Teaser	
Volltext	The accrual of assets as a result of death is subject to inheritance tax, while the transfer of assets based on a gift inter vivos is subject to gift tax. Gift tax supplements inheritance tax. Its purpose is to prevent the avoidance of inheritance tax through an inter vivos gift. Therefore, the same rules largely apply to the taxation of inheritance and gift. The German inheritance tax is a so-called inheritance tax. It is assessed on the basis of the enrichment of the acquirer resulting from the inheritance. As a rule, these are the heirs. Inheritance tax is intended to cover the increased tax and economic capacity that has arisen for the acquirer as a result of the accession of assets. The same applies to gift tax. In the case of an inheritance, each individual acquirer is liable to pay tax on his or her accrual of assets. In the case of a gift, the donee (and also the donor) is liable for the tax. The system of inheritance tax, which takes into account the personal relationship of each individual acquirer to the testator or donor, allows for a tax burden that is individually tailored to the acquirer. This is achieved by means of personal tax allowances and a graduated tax rate, the amount of which is determined, among other things, by the degree of kinship of the acquirer to the

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	testator or donor. Further information on the subject of "Inheritance and Gift Tax" can be found here.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	Tax office Ribnitz-Damgarten Inheritance and gift tax office Sandhufe 3 18311 Ribnitz-Damgarten Phone: 03821 884 - 0
Formulare	
Ursprungsportal	Gift tax notice received, Schenkungsteuerbescheid erhalten