

99102016002000, 99102016002000

# Gift tax notice received

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/213243600/L100038>

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	Thüringen
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	Erbschaftsteuer und Schenkungsteuer (1060700), Steuererklärung (1060100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	26.09.2022
Fachlich freigegeben durch	Thuringia Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140">https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140</a> <a href="https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140">https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html#BJNR109330974BJNG000403140</a>
Teaser	Here you will find information on the assessment of gift tax.
Volltext	<p>Gift tax is levied on increases in assets acquired without the donor's own intervention. The object of taxation is the gift inter vivos. As a supplement to inheritance tax, gift tax is intended to contribute to a fairer distribution of assets. This supplement is necessary in order to prevent the avoidance of inheritance tax on future inheritance through gifts made during one's lifetime.</p> <p>A gift inter vivos is considered to be, for example:</p> <ul style="list-style-type: none"> <li>• any free gift inter vivos, insofar as the beneficiary is enriched by it at the expense of the donor</li> <li>• the enrichment of a spouse or civil partner under a community of property agreement</li> <li>• what is granted as compensation for a renunciation of inheritance</li> <li>• the transfer of property on the basis of a foundation transaction inter vivos</li> </ul> <p>The basis of assessment for the tax is the taxable acquisition. The taxable acquisition is the enrichment of the acquirer, unless it is tax-exempt. The assets and deductible liabilities are valued in accordance with the Valuation Act.</p> <p>Of particular importance is the valuation of real property. Real property values are determined, if necessary, in a separate procedure by the situation tax offices. The valuation standard is the fair market value of the land.</p>

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The tax class is also decisive for the amount of tax. This is because the tax class has an effect on the amount of your personal tax rate and tax-free amount. Basically, the closer you are related to the donor, the less tax you pay on the gift.

The amount of tax further depends on whether factual tax exemptions are to be taken into account. Of particular importance from the exemption catalog are the allowance for household effects amounting to 41,000 euros for acquirers of tax class I, the allowance for other movable physical objects of 12,000 euros for acquirers of tax class I, the allowance of 12,000 euros for household effects and other objects together for acquirers of tax classes II and III. The acquisition of a family home is also tax-free in many cases.

The law also provides for various exemption options in the case of the acquisition of eligible business assets and shareholdings as well as agricultural and forestry assets.

### Erforderliche Unterlagen

### Voraussetzungen

Gift inter vivos

### Kosten

This is a tax payment; further costs generally only arise in the event of a breach of duty (for example, late payment penalties, etc.).

### Verfahrensablauf

The gift tax arises at the time of the execution of the donation. Both the donor and the donee are obliged to notify the tax office responsible for the administration of gift tax of the acquisition in writing within a period of three months. The notification must contain details of the persons involved, the legal basis of the acquisition and its object and value.

In addition, the tax office learns of tax-relevant acquisition transactions through a large number of other notifications from third parties, for example, through notifications from the registry offices, banks, insurance companies, courts and notaries. If, after evaluating these notifications, a tax assessment is to be expected, the tax office will ask you to submit a gift

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tax return, which you are generally required to file within one month; the return is accompanied by comprehensive instructions to make it easier for you to fill it out.

The declaration must be submitted even if you believe that gift tax should not be levied. It is up to the tax office to decide what is taxable and what is not. 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 notice from the tax office. The tax assessed is due within one month of notification of the notice.

**Bearbeitungsdauer**
**Frist**
**weiterführende Informationen**
**Hinweise**

[https://finanzamt.thueringen.de/fileadmin/medien\\_tfm/steuern/steuerwegweiser\\_erbschaften\\_2020.pdf](https://finanzamt.thueringen.de/fileadmin/medien_tfm/steuern/steuerwegweiser_erbschaften_2020.pdf)  
[https://finanzamt.thueringen.de/fileadmin/medien\\_tfm/steuern/steuerwegweiser\\_erbschaften\\_2020.pdf](https://finanzamt.thueringen.de/fileadmin/medien_tfm/steuern/steuerwegweiser_erbschaften_2020.pdf)

**Rechtsbehelf**
**Kurztext**

- Gift tax assessment
- Gift tax is levied on the acquisition of property by inter vivos gift.
- Taxable Acquisition as the Basis for Taxation (Gift)
- The amount of tax further depends on whether factual tax exemptions are to be taken into account.
- The tax class is also decisive for the amount of tax. This is because the tax class affects the amount of your personal tax rate and exemption amount.
- Responsible: The Gotha tax office is centrally responsible in Thuringia.

**Ansprechpunkt**

The Gotha tax office is centrally responsible in Thuringia.  
<https://finanzamt.thueringen.de/standort/finanzamt-gotha/>  
<https://finanzamt.thueringen.de/standort/finanzamt-gotha/>

Modul	Sachverhalt
	otha/
Zuständige Stelle	
Formulare	
Ursprungsportal	Gift tax notice received, Schenkungsteuerbescheid erhalten