

99102016002000

Heruntergeladen am 03.07.2025

<https://fimportal.de/xzufi-services/544/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102016002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Gift tax assessment; receipt
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	06.05.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://bundesrecht.juris.de/erbstg_1974/ http://bundesrecht.juris.de/erbstg_1974/
Teaser	If you receive a gift, it is subject to gift tax.
Volltext	The gratuitous transfer of assets between living persons (gift) is generally subject to gift tax. The acquisition of the donee is taxed. • every free gift, • the enrichment of a spouse when the marital property regime of community of property is agreed, • compensation for a waiver of inheritance or • a transfer of assets by the previous heir to the subsequent heir with regard to the arranged subsequent inheritance prior to its occurrence. In the case of gift tax, allowances are granted depending on the relationship between the donee and the donor. The tax rates depend on the relationship and the amount of the gift. The Bavarian state government has filed an appeal with the Federal Constitutional Court against parts of the gift tax law.
Erforderliche Unterlagen	
Voraussetzungen	As a rule, the tax arises at the time the benefit is paid.
Kosten	none
Verfahrensablauf	Gift tax is assessed by means of a tax assessment notice. The tax assessment is usually preceded by a request from the tax office to submit a gift tax return. The ELSTER (ELElektronische STEuerERklärung) procedure enables tax returns to be submitted electronically to the tax office.
Bearbeitungsdauer	

Modul	Sachverhalt
Frist	
weiterführende Informationen	http://www.bestellen.bayern.de/shoplink/06003004.htm http://www.bestellen.bayern.de/shoplink/06003004.htm
Hinweise	
Rechtsbehelf	Objection
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal