

99102016000000

Gift Tax Information and Jurisdiction by Last Name of Donor

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/S1000020010000006101/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102016000000
Leistungsbezeichnung I	Gift Tax Information and Jurisdiction by Last Name of Donor
Leistungsbezeichnung II	Gift tax, information and jurisdiction based on the donor's last name
Typisierung	2a - Bundesauftragsverwaltung: Regelung, Land: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">Enforcement of gift tax</div> , <div lang="en-x-mtfrom-de">Gift tax enforcement</div> , <div lang="en-x-mtfrom-de">Donation</div> , <div lang="en-x-mtfrom-de">Donation</div> , <div lang="en-x-mtfrom-de">Gift tax</div> , <div lang="en-x-mtfrom-de">Gift tax exemption</div> , <div lang="en-x-mtfrom-de">Tax rate gift tax</div> , <div lang="en-x-mtfrom-de">Tax class gift tax</div> , <div lang="en-x-mtfrom-de">Family home gift tax</div> ,

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	<div lang="en-x-mtfrom-de">Display gift tax</div> , <div lang="en-x-mtfrom-de">Duty to notify gift tax</div> , <div lang="en-x-mtfrom-de">Gift tax return</div> , <div lang="en-x-mtfrom-de">Deed of gift</div> , <div lang="en-x-mtfrom-de">Donation Agreement</div> , <div lang="en-x-mtfrom-de">Giver</div> , <div lang="en-x-mtfrom-de">Recipient</div> , <div lang="en-x-mtfrom-de">Tax office number 20 Enforcement - gift tax</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	04.08.2022
Fachlich freigegeben durch	
Handlungsgrundlage	
Teaser	
Volltext	The gift tax taxes the transfer of property to another (natural or legal) person by way of a gift. It arises at the time the donation is made. The circumstances at the time the tax arises are decisive for the determination of the tax (valuation date). Each purchase subject to gift tax must be reported to the responsible tax office by the purchaser and also by the donor within three months of gaining knowledge. This does not apply if a donation has been certified by a court or notary. A gift tax is only assessed if certain personal allowances are exceeded. If there is no tax assessment, the purchaser is usually not notified. The amount of the allowance depends on the family relationship to the donor.
Erforderliche Unterlagen	In order to comply with the notification requirement, the acquisition can be communicated to the tax office

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	responsible for inheritance and gift tax by means of an informal letter or using the form provided on the Internet (see links). The forms required for the gift tax declaration can also be accessed on the Internet or requested from the responsible tax office.
Voraussetzungen	
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	
Bearbeitungsdauer	
Frist	The notification of the acquisition must be made within three months of becoming aware of the accrual of assets.
weiterführende Informationen	https://www.hamburg.de/fb/vug-start/ https://www.hamburg.de/fb/vug-start/ https://www.hamburg.de/fb/steuerformulare/ https://www.hamburg.de/fb/steuerformulare/
Hinweise	In Hamburg, the tax office for transfer taxes and property is responsible for the administration of gift tax. The tax office for transfer taxes and real estate is responsible if the giver's place of residence is in Hamburg. The following allowances must be observed: Spouses and life partners: EUR 500,000, Children and stepchildren, children of deceased children: EUR 400,000, Grandchildren: EUR 200,000, Parents and forefathers, siblings, first-degree descendants of siblings, step-parents, parents-in-law, children-in-law, divorced spouses, civil partners in a civil partnership: EUR 20,000, all other buyers: EUR 20,000.
Rechtsbehelf	
Kurztext	
Ansprechpunkt	If you want to find out exactly who is responsible for your request, please follow the link to Authority finder Hamburg
Zuständige Stelle	Tax offices

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Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)