

99102009002000

Inheritance tax determination

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/S1000020010000012655/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102009002000
Leistungsbezeichnung I	Inheritance tax determination
Leistungsbezeichnung II	Received inheritance tax notice
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hamburg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	<div lang="en-x-mtfrom-de">legacy</div>, <div lang="en-x-mtfrom-de">Tax return and inheritance</div>, <div lang="en-x-mtfrom-de">Inheritance tax</div>, <div lang="en-x-mtfrom-de">Allowances and tax brackets</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.04.2024
Fachlich freigegeben durch	
Handlungsgrundlage	Inheritance and Gift Tax Act (ErbStG) < https://www.gesetze-im-internet.de/erbstg_1974/ >
Teaser	If you acquire assets upon a death, this acquisition is generally subject to inheritance tax.
Volltext	<p>If you acquire assets in connection with a death (acquisition upon death), this acquisition is generally subject to inheritance tax.</p> <p>An acquisition by reason of death may occur in particular in the case of</p> <ul style="list-style-type: none"> • an inheritance (legal, testamentary or inheritance contract), • a legacy, • an asserted legal right to a statutory share, • one edition, • a gift upon death or • a contract concluded by the testator in favour of the purchaser. <p>A compensation for waiving a statutory share or renouncing an inheritance or a legacy also leads to an acquisition upon death.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Notification of acquisition of assets due to death • Inheritance tax return • Further necessary evidence as requested by the competent authority
Voraussetzungen	You have received assets as a result of an inheritance, a legacy or an asserted statutory share claim.
Kosten	It is a tax payment. Further costs only arise if you violate an obligation, such as paying a late payment surcharge.

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Verfahrensablauf

As a purchaser (for example, heir or legatee), you are obliged to notify the relevant authority of the purchase in writing. In the notification, state the name, date of death, place of death and address of the testator as well as your name and address. Also provide information on the legal basis (such as inheritance or bequest) and the object and value of your acquired assets.

In addition, the responsible authority also learns of acquisitions that are significant for tax purposes through notifications from third parties - for example, registry offices, banks and insurance companies, courts and notaries.

You will be asked to submit an inheritance tax return if the responsible authority expects a tax assessment after examining the documents.

You submit your tax return on the officially prescribed form or via the electronic tax return procedure (ELSTER).

The responsible authority will check your tax return. If the check shows that inheritance tax is to be assessed, you will receive an inheritance tax notice.

You pay the inheritance tax shown in the tax assessment.

Bearbeitungsdauer

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- Inheritance tax usually arises on the day of the testator's death.
- Report your acquisition of assets to the relevant authority in writing within 3 months of becoming aware of it.
- Pay the assessed inheritance tax within one month of receiving the tax assessment.

weiterführende Informationen

<https://www.hamburg.de/fb/vug-start/>
<https://www.hamburg.de/fb/vug-start/>
<https://www.hamburg.de/fb/nav-erbschaftsteuer/12450166/erbschaftsteuer/>
<https://www.hamburg.de/fb/nav-erbschaftsteuer/12450166/erbschaftsteuer/>
<https://www.elster.de/eportal/formulare-leistungen/all-eformulare/erbschaftsteuer>
<https://www.elster.de/eportal/formulare-leistungen/all-eformulare/erbschaftsteuer>

Hinweise

Inheritance tax is based on the assets you acquired

Modul

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from the deceased, not on the value of his or her estate.

Your enrichment is considered a taxable acquisition, unless it is tax-free. The assets and associated liabilities are valued according to the provisions of the Valuation Act.

Your relationship to the testator determines which tax class applies to you:

Tax class I

- the spouse and the life partner,
- the children and stepchildren,
- the grandchildren and great-grandchildren,
- the parents and grandparents in cases of inheritance.

Tax class II

- the parents and grandparents (in the case of gifts),
- the siblings,
- the children of siblings (nieces and nephews),
- the stepparents,
- the children-in-law,
- the in-laws,
- the divorced spouse and the life partner of a dissolved civil partnership.

Tax class III

- all other purchasers and the special purpose donations.

The tax bracket, in turn, determines the amount of the personal allowance that is deducted from the value of your taxable income. The tax rate also depends on the tax bracket.

Personal allowances

The personal allowance is:

- EUR 500,000 for spouses and life partners,
- EUR 400,000 for children (and children of deceased children),
- 200,000 EUR for grandchildren,
- 100,000 EUR for the other persons in tax class I,
- 20,000 EUR for persons in tax class II,
- 20,000 EUR for persons in tax class III.

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	<p>An inheritance tax assessment will only be considered if your acquisition is higher than the personal allowance.</p> <p>Under certain conditions, spouses/life partners and children under the age of 27 can also claim a special allowance for maintenance costs.</p>
Rechtsbehelf	<ul style="list-style-type: none"> • Objection
Kurztext	<ul style="list-style-type: none"> • Receive inheritance tax notice • Taxable transactions • Taxable acquisition as a basis for taxation (acquisition upon death) <ul style="list-style-type: none"> • Inheritance (legal, testamentary or inheritance contract), <ul style="list-style-type: none"> • asserted legal right to a statutory share • Edition • Gift upon death or • contract concluded by the testator in favour of the purchaser <ul style="list-style-type: none"> • Compensation for waiving a statutory share claim • Rejection of an inheritance or legacy • Material tax exemptions • Personal allowances and tax brackets
Ansprechpunkt	<p>If you want to find out exactly who is responsible for your request, please follow the link to [Authority finder Hamburg](https://www.hamburg.de/service/info/hasi/12655)</p>
Zuständige Stelle	Tax offices
Formulare	
Ursprungsportal	<p>Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)</p>