

99102144169000

Acquisition subject to inheritance tax

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/S1000020010000012656/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102144169000
Leistungsbezeichnung I	Acquisition subject to inheritance tax
Leistungsbezeichnung II	Show inheritance
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">death</div>, <div lang="en-x-mtfrom-de">Inheritance tax</div>
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	07.05.2024
Fachlich freigegeben durch	
Handlungsgrundlage	<p>§ 30 Inheritance and Gift Tax Act (ErbStG) <https://www.gesetze-im-internet.de/erbstg_1974/_30.html></p> <p>§ 35 Inheritance and Gift Tax Act (ErbStG) <https://www.gesetze-im-internet.de/erbstg_1974/_35.html></p> <p>Section 19 of the Fiscal Code (AO) <https://www.gesetze-im-internet.de/ao_1977/_19.html></p>
Teaser	If you have acquired money, property or other assets in the event of a death, you must generally report this to the relevant authority.
Volltext	<p>If you have acquired money, property or other assets in the event of a death, you must generally report this to the relevant authority.</p> <p>You do not have to declare the acquisition subject to inheritance tax if</p> <ul style="list-style-type: none"> • it is based on a will or inheritance contract and • the will or inheritance contract was opened by a German court, consulate or notary and • Your relationship to the testator, for example kinship or marriage, is clearly stated in the will or inheritance contract and • You have not acquired any real estate, business assets, shares in corporations or foreign assets.
Erforderliche Unterlagen	<p>Please include the following in your ad:</p> <p>1\ First name, surname, date of birth, identification number, occupation, address of the deceased,</p> <p>2\ First name, surname, identification number and address of the acquirer (heir, legatee),</p> <p>3\ Date and place of death of the testator,</p> <p>4\ Object and value of the acquisition,</p>

Modul	Sachverhalt
	<p>5\ Legal basis of acquisition such as legal inheritance or legacy,</p> <p>6\ Personal relationship of the purchaser to the testator such as kinship or in-laws</p> <p>7\ previous gifts made by the testator to the purchaser according to type, value and timing of each gift.</p>
Voraussetzungen	You have acquired money, property or other assets from the deceased upon death.
Kosten	Gebühr: Es fallen keine Kosten an
Verfahrensablauf	<p>You notify the relevant authority in writing of the acquisition of assets due to a death.</p> <p>To make the notification, you can use a form provided to you on the Internet by the Hamburg tax authority or send an informal letter or a message via the ELSTER portal to the responsible authority.</p> <p>The responsible authority learns of acquisitions that are significant for tax purposes through further notifications - for example, registry offices, banks and insurance companies, courts and notaries.</p> <p>The responsible authority will ask you to submit an inheritance tax return if, after examining the documents, it expects a tax assessment.</p> <p>Prepare the inheritance tax return and submit it to the responsible authority.</p> <p>If necessary, the responsible authority will request further information and documents from you.</p> <p>The competent authority sets the inheritance tax.</p> <p>You will receive an inheritance tax notice.</p> <p>If the responsible authority is of the opinion that the reported purchase remains tax-free, you will generally not receive any feedback on this.</p>
Bearbeitungsdauer	no
Frist	Report your acquisition of assets to the relevant authority within 3 months of becoming aware of it.
weiterführende Informationen	<p>https://www.hamburg.de/fb/vug-start/</p> <p>https://www.hamburg.de/fb/vug-start/</p> <p>https://www.hamburg.de/fb/nav-erbschaftsteue/12450166/erbschaftsteuer/</p> <p>https://www.hamburg.de/fb/nav-erbschaftsteue/12450166/erbschaftsteuer/</p>

Modul	Sachverhalt
	https://www.elster.de/eportal/formulare-leistungen/all-eformulare/erbschaftsteuer https://www.elster.de/eportal/formulare-leistungen/all-eformulare/erbschaftsteuer https://www.hamburg.de/service/info/111117093/n0/ https://www.hamburg.de/behoerdenfinder/info/111117093/n0/
Hinweise	<ul style="list-style-type: none"> • Inheritance tax usually arises upon the death of the testator. <ul style="list-style-type: none"> • You must declare your acquisition, even if the testator did not live in Germany or you only received foreign assets. • You must declare your acquisition even if you believe that the value of the acquired assets does not exceed your personal allowance. • If the deceased lived in another federal state, you can find the responsible office using the tax office search program of the Federal Central Tax Office (BZSt). • If the deceased lived abroad at the time of his death, you can find the responsible authority using your own address.
Rechtsbehelf	no
Kurztext	<ul style="list-style-type: none"> • Show inheritance <ul style="list-style-type: none"> • Preserve assets • Show inheritance <ul style="list-style-type: none"> • Obligation to report • Will or inheritance contract <ul style="list-style-type: none"> • no obligation to report a will or inheritance contract opened by a German notary or German consulate in which the relationship of the heir to the testator is clearly stated • Exception: Acquisition of real estate, business assets, shares in corporations or foreign assets
Ansprechpunkt	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/12656)
Zuständige Stelle	Tax offices
Formulare	

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