

99102016002000

Gift tax determination

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/S1000020010000012658/S100002>

Modul	Sachverhalt
Leistungsschlüssel	99102016002000
Leistungsbezeichnung I	Gift tax determination
Leistungsbezeichnung II	Receive gift 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	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.04.2024

Modul
Sachverhalt
Fachlich freigegeben durch
Handlungsgrundlage

Inheritance and Gift Tax Act (ErbStG)
https://www.gesetze-im-internet.de/erbstg_1974/BJNR109330974.html

Teaser

If another person gives you assets as a gift, this is generally subject to gift tax.

Volltext

If you receive money, property or other assets from another person free of charge, this can generally trigger gift tax (gift between living persons). A gift between living persons may occur in particular in the case of a generous donation, an enrichment of a spouse in the case of agreement on the marital property regime of community of property or a compensation for waiving an inheritance. Even if you, as a preliminary heir, hand over assets to a subsequent heir before the agreed subsequent inheritance takes place, this constitutes a gift between living people.

Erforderliche Unterlagen

Notification of a donation Gift tax return Further necessary evidence as requested by the competent authority

Voraussetzungen

You have received assets as a gift or have transferred assets to another person free of charge.

Kosten

Gebühr: Es fallen keine Kosten an

Verfahrensablauf

As a purchaser or donor, you are fundamentally obliged to report every gift (donation) to the responsible authority in writing. Please provide the following information in the ad: Day of donation Your name and address Name and address of the donor Your personal relationship to each other (relatives, in-laws) Object of the transferred assets Value of the assets transferred. In addition, the responsible authority learns of acquisitions that are significant for tax purposes through notifications from third parties – for example from notaries, courts, authorities, banks and insurance companies. You will be asked to submit a gift 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

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	responsible authority will check your tax return. If the check shows that gift tax is due, you will receive a gift tax notice. You pay the gift tax shown in the tax assessment.
Bearbeitungsdauer	no
Frist	Notify the relevant authority in writing of the donation within 3 months of its completion. Pay the assessed gift 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.elster.de/eportal/formulare-leistungen/all-eformulare/schenkungsteuer https://www.elster.de/eportal/formulare-leistungen/all-eformulare/schenkungsteuer https://www.hamburg.de/fb/formulare/ https://www.hamburg.de/fb/formulare/
Hinweise	<p>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 donor 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. Tax class II the parents and grandparents, 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</p> <p>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. You can only claim the tax allowance once within 10 years. If you have already received a gift from the same person during this period, the value of the previously gifted assets will</p>

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	reduce the tax allowance. A gift tax assessment is only possible if your current acquisition is higher than the personal allowance still available.
Rechtsbehelf	Objection
Kurztext	Receive gift tax notice Donation of assets Giver and recipient Taxable transactions Taxable acquisition Personal allowances and tax brackets
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
Formulare	
Ursprungsportal	Behördenfinder Hamburg, Authority finder Hamburg (Currently this link is only available in german)