

99102011002000

Heruntergeladen am 05.07.2025

<https://fimportal.de/xzufi-services/S1000030000009117/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Real estate transfer tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Certificate of good standing
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Kauf, Miete und Pacht (2050100), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher	

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Ansprechpartner	
Fachlich freigegeben am	29.02.2024
Fachlich freigegeben durch	
Handlungsgrundlage	http://www.gesetze-im-internet.de/bewg/_151.html http://www.gesetze-im-internet.de/bewg/_157.html
Teaser	Acquisitions that relate to the change of ownership of domestic real estate are subject to real estate transfer tax. The tax rate in Bremen for acquisitions is 5% of the value of the consideration (e.g. purchase price).
Volltext	For example, the following forms of acquisition are subject to real estate transfer tax: • the purchase of land • the land swap • the transfer of real estate within the framework of articles of association (for example, the contribution of real estate to a limited liability company) • the transfer of at least 95% of the shares in partnerships with real estate • the expropriation of land • the highest bid in a forced sale Exempt from the real estate transfer tax are, for example • the acquisition of a low-value property (exemption limit 2,500 Euro) • the purchase of land by persons related to the seller in a straight line (including stepchildren and their spouses) • the acquisition of a property belonging to the estate by co-heirs for the purpose of dividing the estate • the acquisition of land by the vendor's spouse. The same applies to registered civil partnerships.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	The real estate transfer tax in Bremen for acquisition transactions is 5 percent of the value of the consideration (e.g. purchase price). The consideration includes in particular any payment which the

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	purchaser makes to the vendor or another person for the acquisition of the property as well as, for example, payments which are made to the vendor by third parties in return for the transfer of the property to the purchaser. In some special cases, e.g. if no consideration is available (in the case of conversions, contributions or acquisitions on the basis of partnership agreements), the tax is calculated from the property value within the meaning of the Valuation Act.
Kosten	
Verfahrensablauf	The transactions subject to real estate transfer tax are subject to notification by the notary public. The Bremerhaven tax office determines the real estate transfer tax by means of a written tax assessment. After the tax has been paid, the tax office issues the clearance certificate, which in turn is a prerequisite for entry in the land register.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	Central responsibility The Bremerhaven tax office is centrally responsible there for all acquisition transactions relating to properties located in the State of Bremen. The address of the tax office Bremerhaven is: Rickmersstraße 90, 27568 Bremerhaven or Postfach 12 02 42, 27516 Bremerhaven. (http://bremen.de/buergerservice/leistungen-und-formulare/36526528)
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	

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Formulare	
Ursprungsportal	Bremerhaven.de, Bremerhaven.de