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Rights and obligations in relation to succession in another Member State, including tax rules

Heruntergeladen am 28.06.2025

<https://fimportal.de/xzufi-services/102837944/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99154039000000
Leistungsbezeichnung I	Rights and obligations in relation to succession in another Member State, including tax rules
Leistungsbezeichnung II	Inheritance rights and obligations in another Member State
Typisierung	11 - SDG: Allgemeine Rechte und Pflichten
Quellredaktion	Bund
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt
Leistungsgruppierung	SDG allgemeine Rechte und Pflichten (154)
Verrichtungskennung	
SDG-Informationsbereich	Erbansprüche und -pflichten in einem anderen

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	Mitgliedstaat, einschließlich Steuervorschriften
Lagen Portalverbund	Erbschaftsteuer und Schenkungsteuer (1060700), Erbschaft, Nachlass und Testament (1190200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	25.01.2023
Fachlich freigegeben durch	Federal Ministry of Justice Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/bgb/ https://www.gesetze-im-internet.de/erbstg_1974/index.html
Teaser	You can find more detailed information about inheritance rights and obligations in another Member State here.
Volltext	<p>Succession rights and obligations in another Member State</p> <p>In accordance with statutory succession law, the spouse and relatives, i.e. those with parents, grandparents or great-grandparents in common, are the legal heirs pursuant to sections 1924 et seqq. of the German Civil Code (, BGB). Other heirs can be designated by means of a will or agreement as to succession. However, the spouse and close relatives are still entitled to a reserved share.</p> <p>Upon the death of a person, that persons assets, including debts, devolve as a whole to the heirs pursuant to section 1922 BGB. An heir may, in principle, waive the succession within 6 weeks of the date of obtaining knowledge of the succession pursuant to section 1942 et seqq. BGB.</p> <p>Inheritance tax</p> <p>Whether and to what extent inheritance tax is to be paid depends on the value of the acquisition (inheritance, legacy, reserved share, etc.), and the relationship between the heir and the deceased.</p>

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The enrichment of the heir is deemed a taxable acquisition. This is the value of the acquired assets, insofar as this is not tax-free, less the obligations of the estate issuing from the deceased and less the tax-exempt amounts.

The valuation of all types of assets is always based on their market value.

Inheritance tax is calculated according to the value of the taxable acquisition and in accordance with the tax rate applicable to the heirs depending of their tax bracket:

- Tax bracket I: Spouses and civil partners, children (born in and out of wedlock), adopted children, stepchildren, grandchildren and other descendants as well parents and grandparents; tax rate 7% to 30%.
- Tax bracket II: Siblings (half-siblings, children of siblings, step-parents, parents-in-law, children-in-law and divorced spouses; tax rate 15% to 43%.
- Tax bracket III: all remaining heirs; tax rate 30% to 50%.

The personal tax-exempt amounts are as follows:

- EUR 500 000 for the spouse
- EUR 400 000 for a child or a grandchild inheriting in lieu of a deceased child
- EUR 200 000 for grandchildren
- EUR 100 000 for the other persons in tax bracket I
- EUR 20 000 for persons in tax bracket II and
- EUR 20 000 for persons in tax bracket III.

Within the EU, the EU Succession Regulation (ESR) applies to deaths occurring after 17 August 2015. Devolutions of an inheritance from before 17 August 2015 are governed by Article 25 of the Introductory Act to the German Civil Code (Einführungsgesetz zum Bürgerlichen Gesetzbuch, EGBGB), old version.

The ESR also regulates the recognition and enforcement of decisions and the acceptance and enforcement of authentic instruments in matters of succession, as well as the possibility of applying for a

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	European Certificate of Succession. https://www.gesetze-im-internet.de/bgb/_1922.html
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	<ul style="list-style-type: none"> • Legislation on inheritance rights and obligations in the German Civil Code: • Inheritance Tax and Gift Tax Act (Erbchaftsteuer- und Schenkungsteuergesetz, ErbStG) (only in German) • Brochure of the Federal Ministry of Justice Erben und Vererben (Inheritance) (only in German) https://www.gesetze-im-internet.de/bgb/ https://www.bmj.de/SharedDocs/Publikationen/DE/Broschueren/Erben_Vererben.pdf?__blob=publicationFile&v=14 https://www.gesetze-im-internet.de/bgb/ https://www.bmj.de/SharedDocs/Publikationen/DE/Broschueren/Erben_Vererben.pdf?__blob=publicationFile&v=14 https://www.gesetze-im-internet.de/erbstg_1974/index.html https://www.gesetze-im-internet.de/erbstg_1974/index.html
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Rights and obligations in relation to succession in another Member State, including tax rules,

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Erbansprüche und -pflichten in einem anderen
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