

99102011002000, 99102011002000

# Real estate transfer tax assessment

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/8959120/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000, 99102011002000
Leistungsbezeichnung I	Real estate transfer tax assessment
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Kauf, Miete und Pacht (2050100), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	29.07.2021
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	§§ 1, 3, 9, 11, 14, 15, 17 to 22 of the Real Estate Transfer Tax Act (GrEStG) <a href="https://www.gesetze-im-internet.de/grestg_1983/">https://www.gesetze-im-internet.de/grestg_1983/</a> <a href="https://www.gesetze-im-internet.de/grestg_1983/">https://www.gesetze-im-internet.de/grestg_1983/</a>
Teaser	If you carry out a legal transaction relating to a domestic property, it is subject to real estate transfer tax.
Volltext	<p>If you carry out a legal transaction relating to a domestic property, it is subject to real estate transfer tax. For example, if you purchase by purchasing a plot of land, real estate transfer tax is due for it, unless the transaction is exempt from real estate transfer tax. But it is not only the purchase of land that triggers real estate transfer tax. An exchange of real estate, the highest bid, the assignment of rights of a transfer claim, the acquisition of the right of exploitation, the change in the civil status of a company of at least 90% as well as the association of shares and the transfer or sale of already united shares in a company, among others, are also transactions subject to real estate transfer tax. Under certain conditions, acquisitions are exempt from real estate transfer tax. For example, if you purchase If a property is owned by your spouse or partner, or by someone to whom you are a direct relative, this acquisition is exempt from real estate transfer tax. The acquisition of a plot of land belonging to the estate by co-heirs for the purpose of dividing the estate or the acquisition of a low-value property (purchase price of less than €2,500) are also exempt from real estate transfer tax. The basis of assessment for real estate transfer tax is the value of the consideration. This is the purchase price for a purchase. In addition, e.g. the assumption of encumbrances or the granting of rights of residence/use. If you acquire an undeveloped plot of land and, in addition to the purchase contract, conclude a construction contract for the construction</p>

## Modul

## Sachverhalt

of a building on the acquired property with the seller or a third party associated with the seller in terms of personnel, economics or agreements, a so-called uniform contract in the sense of real estate transfer tax is usually given according to established case law. In this case, the real estate transfer tax is then calculated not only from the purchase price for the property itself, but also from the construction costs. The amount of the tax rate is determined by each country itself. The tax rates currently range from 3.5% to 6.5% in the individual Länder. In Hesse, the tax rate is 6%. As a rule, the real estate transfer tax is owed by those involved in an acquisition transaction. In the case of a purchase contract, you owe the property tax, regardless of whether you are the buyer of the property (purchaser) or the seller of the land (seller). However, in many contracts it is agreed that the buyer has to pay the real estate transfer tax. In these cases, the tax office will first send the tax assessment to the purchaser. However, if the buyer does not pay the tax, the tax office can also demand the tax from the seller.

## Erforderliche Unterlagen

If you are obliged to notify (e.g. when purchasing buildings on someone else's land), please submit the private contracts or agreements to the tax office. In all other cases, the tax office may ask you to submit further documents (e.g. concluded construction or general contractor contracts, proof of the valuing amount of land charges entered in the land register).

## Voraussetzungen

If you have completed a legally valid acquisition of real estate, it is subject to taxation.

## Kosten

- There are no fees;
- it is a tax payment; further costs will only arise in the event of late notification (see: § 19 GrEStG - late payment surcharge) or in the event of late payment or non-payment (e.g. late payment penalties).

You can inquire about permissible payment methods at your tax office.

## Verfahrensablauf

If you have acquired the property by notarial, judicial or official deed, the notary, court or authority will notify the tax office of this transfer of the property, attaching a certified copy of the deed. In all other cases, you and

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your contractual partner are obliged to report the contracts or agreements to the tax office. The tax office then assesses the real estate transfer tax with a tax assessment notice against you or your contractual partner or determines the tax exemption. After full payment of the real estate transfer tax, the tax office will send the clearance certificate to the notary (in the case of tax exemption, the clearance certificate will be sent immediately). As part of his notarial obligations, the notary will apply for your registration as the owner in the Land Registry.

**Bearbeitungsdauer**
**Frist**

- Deadline for fulfilling the notification obligation of the parties involved: 2 weeks after knowledge of the notifiable transaction
- Deadline for payment of real estate transfer tax: one month after notification of the tax assessment

**weiterführende Informationen**
**Hinweise**
**Rechtsbehelf**
**Kurztext**

- Real estate transfer tax assessment
- Legal transactions relating to domestic real estate are taxable
- tax exemptions possible in certain cases
- The basis of taxation is the consideration
- Taxation also of construction costs in the case of a single contract
- different tax rates in the countries
- Joint and several liability - purchaser and seller owe the tax
- Responsible: Tax office (real estate transfer tax office)

**Ansprechpunkt**

The Hessian Central Office for Real Estate Transfer Tax (HZG) is responsible for processing real estate transfer tax cases for the whole of Hesse.

**Zuständige Stelle**

The Hessian Central Office for Real Estate Transfer Tax (HZG) is responsible for processing real estate transfer tax cases for the whole of Hesse.

Modul	Sachverhalt
Formulare	Forms: noneOnline procedure possible: noWritten form required: yesPersonal appearance required: no
Ursprungsportal	Grunderwerbsteuer Festsetzung, Real estate transfer tax assessment