

99102011002000, 99102011002000

Paying real estate transfer tax

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/121387222/L100002>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000, 99102011002000
Leistungsbezeichnung I	Paying real estate transfer tax
Leistungsbezeichnung II	Paying real estate transfer tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Nordrhein-Westfalen
Freigabestatus Katalog	fachlich freigegeben (gold)
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	

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Ansprechpartner	Nein
Fachlich freigegeben am	19.12.2022
Fachlich freigegeben durch	Ministry of Finance of the State of North Rhine-Westphalia
Handlungsgrundlage	<p>§§ Sections 1, 3, 9, 11, 14, 15, 17 to 22 of the Real Estate Transfer Tax Act (GrEStG)</p> <p>http://www.gesetze-im-internet.de/grestg_1983/__11.html</p> <p>http://www.gesetze-im-internet.de/grestg_1983/__11.html</p>
Teaser	If you carry out a legal transaction relating to a domestic property, this is subject to real estate transfer tax.
Volltext	<p>If you carry out a legal transaction relating to a domestic property, this is subject to real estate transfer tax. If, for example, you acquire a property by purchasing it, real estate transfer tax is payable unless the transaction is exempt from real estate transfer tax. However, it is not only the purchase of property that triggers real estate transfer tax. An exchange of land, the highest bid, the assignment of rights of a transfer of ownership claim, the acquisition of the power of sale, the change of at least 95% in the civil status of a company as well as the unification of shares and the transfer or sale of already unified shares in a company, etc. are also transactions subject to real estate transfer tax. Under certain conditions, acquisition transactions are exempt from real estate transfer tax. For example, if you acquire a property from your spouse or partner or from someone to whom you are related in a direct line, this acquisition is exempt from real estate transfer tax. The acquisition of a property belonging to the estate by co-heirs for the division of the estate or the acquisition of a low-value property (purchase price less than €2,500) is also exempt from real estate transfer tax. The basis of assessment for real estate transfer tax is the value of the consideration. In the case of a purchase, this is the purchase price. In addition, there may be, for example, the assumption of encumbrances or the granting of</p>

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residential/usage rights. If you acquire an undeveloped plot of land and, in addition to the purchase agreement, conclude a building contract for the construction of a building on the acquired plot of land with the seller or a third party associated with the seller personally, economically or through agreements, established case law regularly states that a so-called uniform contract exists for the purposes of real estate transfer tax. In this case, the real estate transfer tax is then calculated not only on the purchase price for the property itself, but also on the construction costs. Each state determines the tax rate itself. The tax rates currently range between 3.5% and 6.5% in the individual federal states. Real estate transfer tax is regularly owed by the parties involved in an acquisition transaction. In the case of a purchase agreement, you are liable for the property tax regardless of whether you are the property buyer (purchaser) or the property seller (vendor). In many contracts, however, it is agreed that the purchaser must pay the land transfer tax. In these cases, the tax office will send the tax assessment to the purchaser first. However, if the purchaser does not pay the tax, the tax office can also demand the tax from the seller.

Erforderliche Unterlagen

If you are obliged to notify the tax office (e.g. when purchasing buildings on third-party land), please submit the private written 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 agreements, proof of the value of land charges entered in the land register).

Voraussetzungen

If you have realized a legally effective acquisition transaction for a property, this is subject to taxation.

Kosten

None; this is a tax payment; further costs only arise in the event of late notification (see: Section 19 GrEStG - late payment surcharge) or late payment or non-payment (e.g. late payment surcharges). Please contact your tax office for permissible payment methods.

Verfahrensablauf

If you have acquired the property by notarial, court or official deed, the notary, court or authority will notify

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the tax office of this property transfer, enclosing a certified copy of the deed. In all other cases, you and your contractual partner are obliged to notify the contracts or agreements to the tax office. The tax office then assesses the real estate transfer tax against you or your contractual partner with a tax assessment notice or determines the tax exemption. Once the real estate transfer tax has been paid in full, the tax office sends the clearance certificate to the notary (in the case of tax exemption, the clearance certificate is sent immediately). As part of its notarial obligations, the notary applies for your entry as owner in the land register.

Bearbeitungsdauer
Frist

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

weiterführende Informationen

If you have purchased a property, you will have to pay real estate transfer tax, unless you are tax-exempt.

Hinweise

This service is provided by the tax offices. Find your local tax office at <https://ias.fin-nrw.de/>.

Rechtsbehelf
Kurztext

- Determination of real estate transfer tax
- Legal transactions involving domestic real estate are taxable
- Tax exemptions possible in certain cases
- Basis of taxation is the consideration
- Taxation also of construction costs in the case of uniform contracts
- Different tax rates in the federal states
- Joint and several liability - purchaser and seller owe the tax
- Responsible: Tax office (real estate transfer tax office)

Ansprechpunkt

https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html
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Zuständige Stelle	<p>The tax office responsible for your purchase transaction is usually the tax office in whose district the property in question is located. In many countries, however, the real estate transfer tax offices are centralized in certain tax offices.</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p> <p>https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html</p>
Formulare	<p>Forms: none</p> <p>Online procedure possible: no</p> <p>Written form required: yes</p> <p>Personal appearance required: no</p>
Ursprungsportal	<p>Grunderwerbsteuer zahlen, Paying real estate transfer tax</p>