

99102011002000

Pay land transfer tax

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/6000472-99102011002000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000
Leistungsbezeichnung I	Pay land transfer tax
Leistungsbezeichnung II	Pay land transfer tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

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Fachlich freigegeben durch	
Handlungsgrundlage	• § 1 Grunderwerbsteuergesetz (GrEStG) – Erwerbsvorgänge • §§ 8 und 9 GrEStG – Bemessungsgrundlage • § 11 GrEStG – Steuersatz, Abrundung • § 15 GrEStG – Fälligkeit der Steuer
Teaser	If you acquire a property (for example by purchase, exchange or compulsory auction), you must pay land transfer tax. In Sachsen, the tax amounts 5.5 per cent of the assessment basis, which corresponds to the consideration paid by the purchaser of the property.
Volltext	If you acquire a property (for example by purchase, exchange or compulsory auction), you must pay land transfer tax. In Sachsen, the tax amounts 5.5 per cent of the assessment basis, which corresponds to the consideration paid by the purchaser of the property. In the case of a purchase, this is the purchase price, but other services, such as the assumption of mortgages on the property, also count towards this. If the construction of a house was agreed together with the purchase of the land, the construction costs for the construction can also be added to the assessment basis.
Erforderliche Unterlagen	notification of sale (see Amt24 service "Notify the tax office of property-related transactions")
Voraussetzungen	acquisition of land
Kosten	none
Verfahrensablauf	As a rule, real estate transactions (e.g. purchase contracts and exchange contracts) must be notarised. After the transaction has been completed, the notary informs the tax office. The tax office then determines the real estate transfer tax to be paid and sends you the tax assessment notice.
Bearbeitungsdauer	
Frist	Payment deadline: specified in the tax assessment notice (usually within one month of receipt of the

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	assessment notice)
weiterführende Informationen	
Hinweise	
Rechtsbehelf	Information on the appeal can be found in the notice.
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	