

99102011002000

# Pay land transfer tax

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/413-99102011002000/L100022>

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	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	
Teaser	If you buy a property in Baden-Württemberg or acquire it through other legal transactions, you must pay land transfer tax. The tax rate is 5.0 percent.
Volltext	<p>If you buy a property in Baden-Württemberg or acquire it through other legal transactions, you must pay land transfer tax. The tax rate is 5.0 percent.</p> <p>No real estate transfer tax is due if you inherit or receive a property</p> <ul style="list-style-type: none"> <li>• inherit a property or receive it as a gift,</li> <li>• Buy it from your husband or wife or your registered partner,</li> <li>• you buy it from your former husband or wife in the course of property distribution after divorce or from your former registered partner after dissolution of the civil partnership,</li> <li>• from grandparents, parents, children (including stepchildren) or grandchildren as well as from their husbands or wives or their civil partners,</li> <li>• are received in the course of the division of the estate as co-heir or co-heiress or as husband or wife or registered partner of the co-heir or co-heiress, or</li> <li>• and the purchase price does not exceed 2,500 euros.</li> </ul>
Erforderliche Unterlagen	none
Voraussetzungen	<p>The prerequisite for the incurrence of real estate transfer tax are acquisition transactions</p> <ul style="list-style-type: none"> <li>• over undeveloped or developed land within the meaning of civil law,</li> <li>• buildings on third-party land (e.g. on leased land), and</li> <li>• rights equivalent to real property such as special rights of use and heritable building rights.</li> </ul> <p>Acquisition transactions are, for example</p> <ul style="list-style-type: none"> <li>• the purchase of land,</li> <li>• the highest bid in compulsory auction proceedings,</li> </ul>

## Modul

## Sachverhalt

- the acquisition of the right to exploit a plot of land,
- a change in ownership of at least 95% (90% from 01.07.2021) of a land-owning partnership and, from 01.07.2021, of a land-owning corporation, as well as
- the transfer or merger of shares in a company owning real property.

## Kosten

The amount of land transfer tax is generally based on the purchase price for the property.

When calculating the tax, the tax office also takes into account

- other services assumed by the purchaser (e.g. surveying costs assumed and costs for obtaining cadastral material) and
- the benefits reserved for the selling party (e.g. usufructuary or residential rights).

Note: In special cases, the tax is based on the real property value (e.g. in the case of the transfer of shares in companies with real property).

## Verfahrensablauf

As a rule, land transfer tax is already due upon conclusion of the effective legal transaction, e.g. the notarial purchase contract.

Notaries, courts and authorities or the respective contracting parties must inform the competent tax office about the purchase of real estate or other legal transactions subject to real estate transfer tax.

In most cases, the parties agree in a land purchase contract that the purchasing party pays the tax. The tax office therefore first assesses the land transfer tax against this party. You will receive a tax assessment notice with a demand for payment.

Notice: If the buyers do not pay, the tax office can also contact the sellers.

## Bearbeitungsdauer

## Frist

Courts, notaries and authorities are obliged to notify the competent tax office in writing within two weeks after notarisation, after certification of the signature or

**Modul**
**Sachverhalt**

after notification of the decision in accordance with the officially prescribed form. The parties involved must also notify the competent tax office within two weeks of becoming aware of the transaction subject to notification, even if the transaction is exempt from taxation. The time limit is extended to one month for tax debtors without domicile or habitual residence or without management or registered office in Germany.

**weiterführende Informationen**
**Hinweise**

Once you have paid the land transfer tax, the notary or the land registry office will receive a certificate from the tax office stating that there are no tax objections to your entry in the land register (clearance certificate). Only when the land registry has this certificate may it enter you in the land register.

**Rechtsbehelf**

If you do not agree with the content and result of an administrative act (decision) of a public authority, you can usually lodge an objection against it.

The objection procedure is intended to help you avoid legal disputes.

**Kurztext**
**Ansprechpunkt**
**Zuständige Stelle**
**Formulare**
**Ursprungsportal**