

99102011002000, 99102011002000

Determine real estate transfer tax

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/354848/L100038>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000, 99102011002000
Leistungsbezeichnung I	Determine real estate transfer tax
Leistungsbezeichnung II	Receive notice of real estate transfer tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Thüringen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen, Kauf und Verkauf von Immobilien, einschließlich aller Bedingungen und Pflichten im Zusammenhang mit der Besteuerung, dem Eigentum oder der Nutzung von Immobilien (auch als Zweitwohnsitz)
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100),

Modul	Sachverhalt
	Grundsteuer und Grunderwerbsteuer (1060400), Kauf, Miete und Pacht (2050100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.10.2021
Fachlich freigegeben durch	TFM
Handlungsgrundlage	https://www.gesetze-im-internet.de/grestg_1983/_1.html https://www.gesetze-im-internet.de/grestg_1983/_3.html https://www.gesetze-im-internet.de/grestg_1983/_9.html https://www.gesetze-im-internet.de/grestg_1983/_13.html https://www.gesetze-im-internet.de/grestg_1983/_14.html https://www.gesetze-im-internet.de/grestg_1983/_15.html https://www.gesetze-im-internet.de/grestg_1983/BJNR017770982.html#BJNR017770982BJNG000701301 https://www.gesetze-im-internet.de/woeigg/_15.html https://www.gesetze-im-internet.de/bgb/_1010.html https://www.gesetze-im-internet.de/grestg_1983/_1.html https://www.gesetze-im-internet.de/grestg_1983/_3.html https://www.gesetze-im-internet.de/grestg_1983/_9.html https://www.gesetze-im-internet.de/grestg_1983/_13.html https://www.gesetze-im-internet.de/grestg_1983/_14.html https://www.gesetze-im-internet.de/grestg_1983/_15.html https://www.gesetze-im-internet.de/grestg_1983/BJNR017770982.html#BJNR017770982BJNG000701301 https://www.gesetze-im-internet.de/woeigg/_15.html https://www.gesetze-im-internet.de/bgb/_1010.html
Teaser	If you realize a legal transaction that relates to a domestic property, it is generally subject to real estate transfer tax.

Modul

Sachverhalt

Volltext

Real estate transfer tax is payable on the acquisition of a domestic plot of land, heritable building right, building on third-party land or special right of use secured in rem, unless the transaction is exempt from real estate transfer tax.

The following forms of acquisition, for example, may be subject to real estate transfer tax:

- the purchase of real property,
- the exchange of real property
- the highest bid in compulsory auction proceedings
- the assignment of rights of a transfer claim,
- acquisition of the right of realization,
- the transfer of real property under partnership agreements (e.g. the contribution of real property to a limited liability company)
- the transfer of shares in partnerships or participations in corporations with real property,
- the expropriation of real property.

Certain acquisition transactions are exempt from real estate transfer tax, e.g.

- the acquisition of low-value real estate (exemption limit 2,500 euros),
- property acquisitions that are subject to inheritance tax or gift tax are subject to,
- the acquisition of real estate between spouses,
- the acquisition of real estate by persons who are related to the transferor in a direct line,
- the acquisition of a plot of land belonging to the estate by co-heirs for the purpose of dividing the estate.

The real estate transfer tax in Thuringia is 6.5 (since 01.01.2017) and is normally measured according to the value of the consideration (e.g. purchase price). This includes, in particular, any consideration granted by the purchaser to the seller or another person for the acquisition of the property, as well as, for example, consideration granted to the seller by third parties for transferring the property to the purchaser. Other services assumed by the purchaser (e.g. surveying

Modul

Sachverhalt

costs, brokerage fees), the benefits reserved for the seller (e.g. usufruct, right of abode) and the encumbrances on the land transferred to the purchaser also count as consideration.

If you acquire an undeveloped plot of land and, in addition to the purchase contract, conclude a construction contract for the erection of a building on the acquired plot of land with the seller or a third party connected to the seller in terms of personnel, business or agreements, according to established case law, this regularly constitutes a so-called uniform contract for the purposes of real estate transfer tax. 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.

As a rule, the parties involved in a purchase transaction are liable for the real estate transfer tax. In the case of a purchase agreement are the the purchaser of the real estate (acquirer) and the seller of the real property (transferor). In many contracts, however, it is agreed that the purchaser must pay the real estate transfer tax. The tax officet will in such cases address 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.

In some special cases, e.g. if there is no concrete consideration for the property (symbolic purchase price, in the case of the conversion of companies, contributions or acquisition transactions on a contractual basis), the tax is calculated from the real property value as defined in the Valuation Act.

Erforderliche Unterlagen

If you are required to notify the tax office (e.g. when acquiring buildings on land owned by others), please submit the written contracts or agreements to the tax office. In all other cases, the tax office may ask you to submit further documents (e.g. 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 concerning a property, this is subject to

Modul	Sachverhalt
	taxation.
Kosten	<ul style="list-style-type: none"> • No fees are incurred. • This is a tax payment; further costs only arise in the event of late notification or late payment or non-payment (e.g. late payment penalties). <p>Please ask your tax office for permissible payment methods.</p>
Verfahrensablauf	<p>If you have acquired the real estate by notarial, court or authority deed, the notary, court or authority shall notify the tax office of this transfer of real estate by enclosing the certified copy of the deed. In all other cases, you and your contracting party are obliged to notify the tax office of the contracts or agreements. After full payment of the real estate transfer tax, the tax office sends the certificate of non-objection to the notary (in the case of tax exemption, the certificate of non-objection is sent immediately). The notary applies for your registration as owner in the land register as part of his notarial obligations.</p>
Bearbeitungsdauer	
Frist	<p>The prerequisite for the assessment of the real estate transfer tax is the notification of the acquisition transaction by courts, authorities, notaries or the parties themselves. The notification must be submitted to the Suhl tax office within two weeks of the notarization of the real estate contract or after the parties involved have become aware of the acquisition transaction. The tax office assesses the real estate transfer tax by means of a written tax notice. You are then obliged to pay the tax within one month of notification of the tax assessment. As soon as the tax has been paid, the tax office issues the so-called clearance certificate, without which the purchaser of a property may not, as a rule, be entered in the land register. In the case of property acquisitions requiring approval, all official approvals for the property acquisition must first be obtained before the tax office can assess the real estate transfer tax.</p>
weiterführende Informationen	

Modul	Sachverhalt
Hinweise	The employees at the Suhl tax office are available to answer general questions about land acquisition taxation. However, specific tax advice in individual cases is reserved for members of the tax advisory professions.
Rechtsbehelf	
Kurztext	<ul style="list-style-type: none"> • Real estate transfer tax assessment • in certain cases tax exemptions possible • Basis of taxation is the consideration • taxation also of construction costs in the case of a uniform set of contracts • different tax rates in the federal states • as a rule, joint and several liability - purchaser and seller owe the tax • responsible: for Thuringia the tax office Suhl (central land transfer tax office)
Ansprechpunkt	<p>For real estate in Thuringia, please contact the Central Real Estate Transfer Tax Office at the Suhl tax office.</p> <p>https://finanzamt.thueringen.de/standort/finanzamt-suhl/</p> <p>https://finanzamt.thueringen.de/standort/finanzamt-suhl/</p>
Zuständige Stelle	
Formulare	Forms: none Online procedure possible: no Written form required: yes Personal appearance required: no
Ursprungsportal	Grunderwerbsteuer festsetzen, Determine real estate transfer tax