

99102009002000, 99102009002000

Inheritance tax assessment

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/229942440/L100039>

| Modul | Sachverhalt |
|---------------------------|---|
| Leistungsschlüssel | 99102009002000, 99102009002000 |
| Leistungsbezeichnung I | Inheritance tax assessment |
| Leistungsbezeichnung II | |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Rheinland-Pfalz |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| Begriffe im Kontext | |
| Leistungstyp | Leistungsobjekt mit Verrichtung |
| Leistungsgruppierung | Steuern (102) |
| Verrichtungskennung | Festsetzung (002) |
| SDG-Informationsbereich | Erbsprüche und -pflichten in einem anderen Mitgliedstaat, einschließlich Steuervorschriften |
| Lagen Portalverbund | Steuererklärung (1060100), Erbschaftsteuer und Schenkungsteuer (1060700) |
| Einheitlicher | |

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| Ansprechpartner | Nein |
| Fachlich freigegeben am | 02.04.2025 |
| Fachlich freigegeben durch | Ministry of Finance Rhineland-Palatinate |
| Handlungsgrundlage | https://www.gesetze-im-internet.de/erbstg_1974/index.html https://www.gesetze-im-internet.de/erbstg_1974/index.html |
| Teaser | This entry provides you with information on the activities of the Inheritance Tax Office after you have submitted your inheritance tax/replacement inheritance tax return. |
| Volltext | Below you will find information on the activities of the tax office after submitting the inheritance tax / substitute inheritance tax return. |
| Erforderliche Unterlagen | |
| Voraussetzungen | <p>Inheritance tax</p> <p>The question of whether and to what extent inheritance tax is payable depends on the value of the acquisition and your relationship to the deceased. Each acquirer is entitled to a personal allowance, which applies both to acquisitions upon death and to gifts. The personal allowance can be used again every 10 years through gifts. For this reason, several assets acquired by the same person are added together in such a way that the previous acquisitions (e.g. gifts) are added to the last acquisition according to their previous value.</p> <p>Inheritance tax is divided into the following tax classes:</p> <p>TAX CLASS I</p> <ul style="list-style-type: none"> • The spouse and civil partner, • children and stepchildren, • grandchildren and great-grandchildren, • parents and grandparents in the case of inheritance. <p>TAX CLASS II</p> |

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- Parents and grandparents if they do not belong to tax class I (i.e. in the case of gifts),
- the siblings,
- the children of siblings (nieces and nephews),
- stepparents,
- children-in-law,
- the parents-in-law,
- the divorced spouse and the partner of a dissolved civil partnership.

TAX CLASS III

- All other acquirers and the special-purpose benefits.

Personal allowances

Each acquirer is entitled to a personal allowance, the amount of which depends on the respective tax class. It is deducted from the value of the taxable acquisition.

The personal allowance is:

- EUR 500,000 for the spouse and civil partner,
- EUR 400,000 each for children (and children of deceased children),
- EUR 200,000 each for grandchildren,
- EUR 100,000 each for the other persons in tax class I,
- EUR 20,000 each for persons in tax class II,
- EUR 20,000 each for persons in tax class III.

In the case of inheritance, there is also a special pension allowance for the surviving spouse/partner and for children under the age of 27.

Detailed information, in particular on other tax exemptions (e.g. for a family home or business assets) and the amount of the pension allowance, can be found in the brochure Tax tips on inheritances and gifts.

Tax rates

The tax rates also depend on the tax bracket:

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Value of the taxable acquisition up to and including
 class I Tax class I Tax class III

75,000 EUR 71530

300,000 EUR 112030

600,000 EUR 152530

6,000,000 EUR 193030

13,000,000 EUR 233550

26,000,000 EUR 274050

over EUR 26,000,000 304350

If the taxable acquisition (after deduction of tax exemptions) is only slightly above one of the aforementioned value limits, the tax may be limited by a hardship adjustment.

Substitute inheritance tax

In the case of substitute inheritance tax, there are special features with regard to the personal allowance and the tax rate. A personal allowance of currently EUR 800,000 is granted. The tax is calculated according to the percentage of tax class I that would apply to half of the taxable assets (Section 15 (2) sentence 3

Inheritance Tax and Gift Tax Act).

<https://fm.rlp.de/de/service/broschueren-infomaterial/>

<https://fm.rlp.de/de/service/broschueren-infomaterial/>

Kosten

Verfahrensablauf

Inheritance tax

After receiving the tax return, the tax office checks the tax liability of the persons involved in the inheritance.

If the acquisition includes real estate, domestic business assets or shares in domestic corporations (with the exception of securities traded on the stock exchange), the tax office may request a formal

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valuation of the asset from the relevant assessment tax office.

If there is a tax liability, the persons concerned will receive an inheritance tax assessment notice. If, on the other hand, the acquisition remains tax-free, e.g. because the personal allowance is not exceeded, the persons concerned will also receive written information from the tax office.

In cases where no tax liability arises after examination and no request to submit an inheritance tax return has been issued, the tax office does not usually inform the person concerned of this result.

Substitute inheritance tax

After receiving the tax return, the tax office checks the tax liability of the persons involved in the inheritance.

If the acquisition includes real estate, domestic business assets or shares in domestic corporations (with the exception of securities traded on the stock exchange), the tax office may request a formal valuation of the asset from the relevant assessment tax office.

If there is a tax liability, the persons concerned will receive an inheritance tax assessment notice. If, on the other hand, the acquisition remains tax-free, e.g. because the personal allowance is not exceeded, the persons concerned will also receive written information from the tax office.

Bearbeitungsdauer

Frist

Please refer to the inheritance tax assessment notice and the explanations on the tax return forms for the deadlines to be observed.

weiterführende Informationen

Hinweise

Further information on inheritance and gift tax can also be found on the homepage of the Rhineland-Palatinate Ministry of Finance.

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| | https://fm.rlp.de/themen/steuerrecht/fragen-und-antworten https://fm.rlp.de/de/service/broschueren-infomaterial/ https://fm.rlp.de/de/themen/steuerrecht/fragen-und-antworten/erbschafts-und-schenkungssteuer/ https://fm.rlp.de/de/service/broschueren-infomaterial/ |
| Rechtsbehelf | |
| Kurztext | |
| Ansprechpunkt | <p>If you have any questions, please contact the tax office from which you were requested to submit an inheritance tax / substitute inheritance tax return.</p> <p>If the deceased was resident in Rhineland-Palatinate or Saarland at the time of death, the Kusel-Landstuhl tax office has local jurisdiction. https://fa-kusel-landstuhl.rlp.de/ https://fa-kusel-landstuhl.rlp.de/</p> |
| Zuständige Stelle | https://fa-kusel-landstuhl.rlp.de/ https://finanzamt-kusel-landstuhl.fin-rlp.de/startseite/ |
| Formulare | |
| Ursprungsportal | Inheritance tax assessment, Erbschaftsteuer Festsetzung |