99102144169001, 99102144169001

Inheritance tax Disclosure obligations of third parties

Modul	**Sachverhalt**
Leistungsschlüssel	99102144169001, 99102144169001
Leistungsbezeichnung I	Inheritance tax Disclosure obligations of third parties
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	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Erbschaft, Nachlass und Testament (1190200)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	02.04.2025
Fachlich freigegen durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	https://www.gesetze-im-internet.de/erbstg_1974/__33.html https://www.gesetze-im-internet.de/erbstdv_1998/BJNR265800998.html https://www.gesetze-im-internet.de/erbstg_1974/__33.html https://www.gesetze-im-internet.de/erbstdv_1998/BJNR265800998.html
Teaser	This entry provides you with information on the notification obligations of third parties, i.e. persons/companies not belonging to the group of acquirers in inheritance cases.
Volltext	Below you will find information on the notification obligations of persons/companies in inheritance cases, even if they do not belong to the group of acquirers.
Erforderliche Unterlagen	
Voraussetzungen	In addition to the acquirer, third parties (persons/companies not belonging to the group of acquirers) are also obliged to provide the tax office with certain information in inheritance cases. Duty of disclosure of asset custodians, asset managers and insurance companies Anyone who engages in the business of safekeeping or managing the assets of third parties must notify the tax office responsible for the administration of inheritance tax in writing of the assets in their custody and the claims against them that were part of the deceased's assets at the time of death or over which the deceased had the power of disposal at the time of death. The aforementioned duty of disclosure applies in particular to credit institutions. Insurance companies must also notify the tax office in writing before paying

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	out or making available sums insured or life annuities to someone other than the policyholder. Notification may be waived if the value of the assets held in custody or the amount to be paid out by the insurance company does not exceed EUR 5,000. Notification obligation of those who have issued registered shares or bonds Those who have issued registered shares or bonds must notify the inheritance tax office in the event of the holder's death prior to any transfer. Notification may be waived if the value of the securities held in custody does not exceed EUR 5,000.
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	As a rule, notifications must be made within one month of the administrator/custodian becoming aware of the death.
weiterführende Informationen	
Hinweise	Further information on inheritance and gift tax can also be found on the homepage of the Rhineland-Palatinate Ministry of Finance. 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	Contact the tax office responsible for you. You can find this out using the tax office search on the website of the Federal Central Tax Office. If the testator was resident in Rhineland-Palatinate or

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	Saarland at the time of death or the donor was resident in Saarland at the time the gift was made, the Kusel-Landstuhl tax office generally has local jurisdiction. https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html https://fa-kusel-landstuhl.rlp.de/ https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html
Zuständige Stelle	https://fa-kusel-landstuhl.rlp.de/ https://finanzamt-kusel-landstuhl.fin-rlp.de/startseite/
Formulare	The notifications must be made in accordance with the models set out in the Inheritance Tax Implementation Ordinance. Models 1 and 2 must be observed for the notification obligation of asset custodians, asset managers and insurance companies. https://www.gesetze-im-internet.de/erbstdv_1998/BJNR265800998.html https://www.gesetze-im-internet.de/erbstdv_1998/BJNR265800998.html
Ursprungsportal	Erbschaftsteuer Anzeigepflichten Dritter, Inheritance tax Disclosure obligations of third parties