

99102011002000, 99102011002000

# Paying real estate transfer tax

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/8966400/L100039>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000, 99102011002000
Leistungsbezeichnung I	Paying real estate transfer tax
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Rheinland-Pfalz
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Grundsteuer und Grunderwerbsteuer (1060400), Kauf, Miete und Pacht (2050100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	Nein
Fachlich freigegeben am	23.01.2025
Fachlich freigegeben durch	Ministry of Finance Rhineland-Palatinate
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/grestg_1983/index.html">https://www.gesetze-im-internet.de/grestg_1983/index.html</a> <a href="https://www.gesetze-im-internet.de/grestg_1983/index.html">https://www.gesetze-im-internet.de/grestg_1983/index.html</a>
Teaser	Do you want to buy a property? Then you must also include the land transfer tax in your financing.
Volltext	<p>Real estate transfer tax is a legal transaction tax and legal transactions involving domestic real estate are subject to it if they are aimed at acquiring ownership of the real estate or a position similar to ownership.</p> <p>The land transfer tax in Rhineland-Palatinate is normally 5 percent of 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, any consideration granted to the seller by third parties in return for transferring the property to the purchaser.</p> <p>In some special cases, e.g. if there is no consideration (in the case of conversions, contributions or acquisitions based on company agreements), the tax is calculated on the property value as defined by the Valuation Act.</p>
<b>Erforderliche Unterlagen</b>	
Voraussetzungen	<p>For example, the following forms of acquisition are subject to real estate transfer tax:</p> <ul style="list-style-type: none"> <li>• the purchase of land,</li> <li>• the exchange of land</li> <li>• the transfer of real estate within the framework of company agreements (e.g. the transfer of real estate to a limited liability company),</li> <li>• the transfer of at least 90 percent of the shares in partnerships or corporations with real estate,</li> </ul>

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	<ul style="list-style-type: none"> <li>• the expropriation of real estate.</li> </ul> <p>Certain acquisition transactions are exempt from real estate transfer tax, including</p> <ul style="list-style-type: none"> <li>• the acquisition of a low-value property (exemption limit 2,500 euros),</li> <li>• the acquisition of a property by the spouse or registered partner of the seller,</li> <li>• the acquisition of a property by persons who are related to the seller in a direct line,</li> <li>• the acquisition of a property belonging to the estate by co-heirs for the division of the estate.</li> </ul>
Kosten	None.
Verfahrensablauf	All transactions that are subject to the Real Estate Transfer Tax Act must be reported to the relevant tax office (in the case of property purchase contracts, this is done by the notary). The tax office determines the real estate transfer tax by means of a written tax assessment. Once the tax has been paid, the tax office issues a so-called clearance certificate, without which the purchaser of a property may not normally be entered in the land register.
Bearbeitungsdauer	
Frist	The notification of land acquisition must be submitted to the responsible tax office (usually the local tax office) within two weeks of the notarization of the property contract or after the parties involved have become aware of the acquisition transaction.
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	The land transfer tax in Rhineland-Palatinate is normally 5 percent of the value of the consideration (e.g. purchase price).
Ansprechpunkt	The tax office in whose district the property or the most valuable part of the property is located is

## Modul

## Sachverhalt

generally responsible for determining and reporting the real estate transfer tax.  
<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>  
<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>

## Zuständige Stelle

The tax office in whose district the property or the most valuable part of the property is located is generally responsible for determining and reporting the real estate transfer tax. You can find this out using the tax office search on the website of the Federal Central Tax Office.  
<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>  
<https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/finanzamtsuche.html>

## Formulare

## Ursprungsportal

Grunderwerbsteuer zahlen, Paying real estate transfer tax