

99102011002000, 99102011002000

# Receive a notice of real estate transfer tax

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/8664874/L100040>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000, 99102011002000
Leistungsbezeichnung I	Receive a notice of real estate transfer tax
Leistungsbezeichnung II	Receive a notice of real estate transfer tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	fachlich freigegeben (silber)
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Steuern (102)
Verrichtungskennung	Festsetzung (002)
SDG-Informationsbereich	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)

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Lagen Portalverbund	Kauf, Miete und Pacht (2050100), Hausbau und Immobilienerwerb (1050100), Grundsteuer und Grunderwerbsteuer (1060400)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	01.08.2023
Fachlich freigegeben durch	Lower Saxony Ministry of Finance
Handlungsgrundlage	<p>§§ 1,3, 9, 11, 14, 15, 17 to 22 Real Estate Transfer Tax Act (GrEStG)</p> <p><a href="https://www.gesetze-im-internet.de/grestg_1983/_11.html">https://www.gesetze-im-internet.de/grestg_1983/_11.html</a></p> <p><a href="https://www.gesetze-im-internet.de/grestg_1983/_11.html">https://www.gesetze-im-internet.de/grestg_1983/_11.html</a></p>
Teaser	If you carry out a legal transaction that relates to a domestic property, it is subject to real estate transfer tax.
Volltext	<p>If you carry out a legal transaction that relates to a domestic property, it is subject to real estate transfer tax. Purchase e.g. by buying a property, real estate transfer tax is due, unless the transaction is exempt from real estate transfer tax.</p> <p>But it is not only the purchase of land that triggers real estate transfer tax. An exchange of real estate, the highest bid, the assignment of rights of a transfer claim, the acquisition of the right of realization, the change in the civil status of a company of at least 90% as well as the unification of shares and the transfer or sale of already united shares in a company, etc., are also transactions subject to real estate transfer tax.</p> <p>Under certain conditions, acquisition transactions are exempt from real estate transfer tax. Purchase e.g. a property owned by your spouse or common-law partner, or by someone with whom you are directly related, this acquisition is exempt from real estate transfer tax. The acquisition of a property belonging to the estate by co-heirs to divide the estate or the acquisition of a low-value property (purchase price less than € 2,500) are also exempt from real estate transfer</p>

**Modul**
**Sachverhalt**

tax. The basis of assessment for the real estate transfer tax is the value of the consideration. This is the purchase price for a purchase. In addition, there may be, for example, the assumption of encumbrances or the granting of residential/usage rights.

If you acquire an undeveloped plot of land and, in addition to the purchase contract, conclude a construction contract for the construction of a building on the acquired property with the seller or a third party associated with him in terms of personnel, economics or agreements, a so-called uniform contract in the sense of real estate transfer tax is regularly given according to established case law. In this case, the real estate transfer tax is then calculated not only from the purchase price for the land itself, but also from the construction costs. The amount of the tax rate is determined by each country itself. Tax rates are currently between 3.5% and 6.5% in each country.

The real estate transfer tax is regularly owed by those involved in an acquisition process. In the case of a purchase contract, you owe the real estate transfer tax - regardless of whether you are the land buyer (purchaser) or the land seller (seller). In many contracts, however, it is agreed that the purchaser has to pay the real estate transfer tax. In these cases, the tax office will first send the tax assessment to the purchaser. However, if the purchaser does not pay the tax, the tax office can also claim the tax from the seller.

**Erforderliche Unterlagen**

If you are obliged to notify (e.g. when purchasing buildings on someone else's land), please submit the privately written contracts or agreements to the tax office. In all other cases, the tax office may ask you to submit further documents (e.g. concluded construction or general contractor contracts, proof of the valuation amount of land charges entered in the land register).

**Voraussetzungen**

If you have carried out a legally effective acquisition transaction over a property, this is subject to taxation.

**Kosten**

- none;
- it is a tax payment; further costs are only incurred in the event of late notification (see: § 19 GrEStG - delay)

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	<p>surcharge) or in the event of late payment or non-payment (e.g. late payment penalties).</p> <p>You can inquire about permissible payment methods at your tax office.</p>
Verfahrensablauf	<p>If you have acquired the property by notarial, judicial or official deed, the notary, court or authority will notify the tax office of this transfer of the property, enclosing the certified copy of the deed. In all other cases, you and your contractual partner are obliged to report the contracts or agreements to the tax office. The tax office will then determine the real estate transfer tax with a tax assessment against you or your contractual partner or determine the tax exemption. After full payment of the real estate transfer tax, the tax office sends the clearance certificate to the notary (in the case of tax exemption, the clearance certificate is sent immediately). The notary, as part of his notarial obligations, applies for your registration as the owner in the land register.</p>
Bearbeitungsdauer	
Frist	<ul style="list-style-type: none"> <li>• Deadline for compliance with the notification obligation of the parties involved: 2 weeks after knowledge of the notifiable transaction</li> <li>• Deadline for payment of real estate transfer tax: one month after notification of the tax assessment</li> </ul>
weiterführende Informationen	<p>If you have purchased a property, a real estate transfer tax will have to be paid, unless there is a tax exemption. If you have any individual questions, please contact the responsible tax office.</p>
Hinweise	
Rechtsbehelf	<p>You can appeal against the real estate transfer tax assessment at the appeal to the competent tax office.</p>
Kurztext	<ul style="list-style-type: none"> <li>• Real estate transfer tax assessment</li> <li>• Legal transactions on domestic real estate taxable</li> <li>• tax exemptions possible in certain cases</li> <li>• The basis of taxation is the consideration</li> <li>• Taxation of construction costs in the case of a single contract</li> </ul>

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	<ul style="list-style-type: none"> <li>• different tax rates in the countries</li> <li>• Joint and several debtors - purchaser and seller owe the tax</li> <li>• responsible: Tax office (real estate transfer tax office)</li> </ul>
Ansprechpunkt	To the tax office in whose district the property is located.
Zuständige Stelle	The tax office responsible for your acquisition process is usually the tax office in whose district the property in question is located. In the event of a change in the civil status of a company, a share association or the transfer or sale of combined shares to the tax office in whose district the management of the company is located.
Formulare	Forms: none Online procedure possible: no Written form required: yes Personal appearance required: no
Ursprungsportal	Receive a notice of real estate transfer tax, Bescheid über Grunderwerbsteuer erhalten