

99102011002000, 99102011002000

Real estate transfer tax assessment

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/108506184/L100041>

| Modul | Sachverhalt |
|---------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Leistungsschlüssel | 99102011002000, 99102011002000 |
| Leistungsbezeichnung I | Real estate transfer tax assessment |
| Leistungsbezeichnung II | |
| Typisierung | 2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug |
| Quellredaktion | Brandenburg |
| Freigabestatus Katalog | unbestimmter Freigabestatus |
| Freigabestatus Bibliothek | unbestimmter Freigabestatus |
| 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) |
| Lagen Portalverbund | Kauf, Miete und Pacht (2050100), Hausbau und Immobilienerwerb (1050100), Grundsteuer und |

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| | Grunderwerbsteuer (1060400) |
| Einheitlicher Ansprechpartner | Nein |
| Fachlich freigegeben am | 21.10.2020 |
| Fachlich freigegeben durch | Ministry of Finance and Europe, Unit 31 |
| Handlungsgrundlage | <p>§§ 1,3, 9, 11, 14, 15, 17 to 22 Real Estate Transfer Tax Act (GrEStG)</p> <p>https://www.gesetze-im-internet.de/grestg_1983/_11.html</p> <p>https://bravors.brandenburg.de/gesetze/mdf_2015</p> <p>https://www.gesetze-im-internet.de/grestg_1983/_11.html</p> |
| Teaser | If you carry out a legal transaction relating to a domestic property, this 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. But it is not only the purchase of land that triggers real estate transfer tax. An exchange of land, the highest bid in foreclosure proceedings, the assignment of a transfer of ownership claim, the assignment of rights from a purchase offer or from a highest bid, the acquisition of the right of exploitation, the change in the civil status of a company of at least 95% 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. Under certain conditions, acquisition transactions are exempt from real estate transfer tax. Purchase e.g. a property owned by your spouse or registered 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 tax. The basis of assessment for the real estate transfer tax is the value of the</p> |

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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 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 private 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 will only be incurred in the event of late payment or non-payment (e.g. late payment penalties).

Verfahrensablauf

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

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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 applies for your registration as the owner in the land register as part of his/her notarial obligations.

Bearbeitungsdauer

- usually 3 months from receipt of the notification by the responsible tax office
- depending on the scope of the acquisition process

Frist

- Deadline for compliance with the notification obligation of the parties involved: 2 weeks after knowledge of the notifiable transaction
- Deadline for payment of real estate transfer tax: one month after notification of the tax assessment

weiterführende Informationen

If you have purchased a property, a real estate transfer tax will have to be paid, unless there is a tax exemption.

https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Weitere_Steuerthemen/Abgabeordnung/BMF_Anordnungen_Allgemeines/2017-09-20-gleich-lautende-erlasse-gegenstand-des-erwerb-vorgangs-grunderwerbsteuer.html

https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Weitere_Steuerthemen/Abgabeordnung/BMF_Anordnungen_Allgemeines/2017-09-20-gleich-lautende-erlasse-gegenstand-des-erwerb-vorgangs-grunderwerbsteuer.html

Hinweise
Rechtsbehelf
Kurztext

- Real estate transfer tax assessment
- Legal transactions on domestic real estate taxable
- tax exemptions possible in certain cases
- The basis of taxation is the consideration
- Taxation of construction costs in the case of a single

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contract

- different tax rates in the countries
- Joint and several debtors - the purchaser and the seller owe the tax
- responsible: Tax office (real estate transfer tax office)

Ansprechpunkt
Zuständige Stelle

In principle, the tax office in whose area the property is located is responsible.

The real estate transfer tax offices of the state of Brandenburg are centralized at three locations and are responsible for the following tax office areas (districts and independent cities).

<https://fa-calau.brandenburg.de>

<https://fa-eberswalde.brandenburg.de/>

<https://fa-kyritz.brandenburg.de>

https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html

<https://fa-calau.brandenburg.de>

<https://fa-eberswalde.brandenburg.de/>

<https://fa-kyritz.brandenburg.de>

https://www.bzst.de/DE/Service/Behoerdenwegweiser/Finanzamtsuche/GemFa/finanzamtsuche_node.html

Formulare

Online procedure possible: noWritten form required:

yesPersonal appearance required: no

https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_001_Ver%C3%A4u%C3%9Ferungsanzeige_01-2023.pdf

https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_003_Anzeige%20Anteils%C3%BCbertragungen_01-2023.pdf

https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_004_Anlage%20weitere%20Grundst%C3%BCcke_01-2023.pdf

https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_005_Anlage%20weitere%20Ver%C3%A4u%C3%9Ferer_01-2023.pdf

https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_006_Anlage%20weitere%20Erwerber_01-2023.pdf

https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_001_Ver%C3%A4u%C3%9Ferungsanzeige

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| | <p>e_01-2023.pdf https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_003_Anzeige%20Anteils%C3%BCbertragungen_01-2023.pdf https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_004_Anlage%20weitere%20Grundst%C3%BCcke_01-2023.pdf https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_005_Anlage%20weitere%20Ver%C3%A4u%C3%9Ferer_01-2023.pdf https://finanzamt.brandenburg.de/sixcms/media.php/9/BB_BV_GrEst_006_Anlage%20weitere%20Erwerber_01-2023.pdf</p> |
| Ursprungsportal | Grunderwerbsteuer Festsetzung, Real estate transfer tax assessment |