

99102011002000

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/148101/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Real estate transfer tax; receipt of the tax assessment notice
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bayern
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	10.06.2025
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	https://www.gesetze-im-internet.de/grestg_1983/index.html https://www.gesetze-im-internet.de/grestg_1983/index.html
Teaser	If you buy a property or acquire it through other legal transactions, you must pay real estate transfer tax. It is assessed by the tax office with a tax assessment notice.
Volltext	<p>The following legal transactions are subject to real estate transfer tax insofar as they relate to domestic real estate:</p> <ul style="list-style-type: none"> • purchase agreements • property exchange contracts • the highest bid in forced sale proceedings • other legal transactions that establish a claim to the transfer of ownership of a property <p>Certain corporate transactions are also subject to real estate transfer tax.</p> <p>No real estate transfer tax is payable, for example, if you inherit a property</p> <ul style="list-style-type: none"> • inherit or receive a property as a gift (see Inheritance tax and gift tax), • acquire it from your husband or wife or your registered partner, • acquire from your former husband or wife as part of the property settlement following divorce or from your former registered partner following the dissolution of your civil partnership, • from grandparents, parents, children (including stepchildren) or grandchildren as well as from their husbands or wives or their civil partners, • receive as a co-heir or co-heiress or as the husband or wife or registered partner of the co-heir or

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co-heiress as part of the division of the estate or
• and the consideration does not exceed EUR 2,500.

The amount of real estate transfer tax is generally based on the value of the consideration; in the case of a purchase, this is usually the purchase price for the property.

The tax office also takes into account in the calculation

- other services assumed by the buyer (e.g. surveying costs assumed) and
- the benefits reserved for the seller (e.g. usufruct or residential rights).

The land transfer tax rate in Bavaria is 3.5%.

Erforderliche Unterlagen

Voraussetzungen

The prerequisite for the incurrance of real estate transfer tax are acquisition transactions relating to domestically located

- undeveloped or developed land within the meaning of civil law,
- buildings on third-party land and
- rights of special use under the German Condominium Act (Wohnungseigentumsgesetz, § 1010 BGB) and
- heritable building rights.

Acquisitions are, for example

- the purchase of land,
- the highest bid in forced sale proceedings,
- the acquisition of the right to exploit a property,
- a change of shareholders of at least 90% in a land-owning company within ten years and
- the consolidation of at least 90% of the shares in a company in one hand or the transfer of already consolidated shares of at least 90% in a land-owning company.

Kosten

There are no additional costs.

Verfahrensablauf

In principle, real estate transfer tax is incurred as soon as the effective legal transaction is concluded, e.g. the

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notarized purchase agreement.

Notaries, courts and authorities or the respective parties involved must notify the relevant tax office of the property purchase or other legal transactions subject to real estate transfer tax.

The parties usually agree in a property purchase contract that the acquiring party pays the tax. However, in such a case, all persons involved in an acquisition transaction are liable to pay the tax.

Based on the provision usually contained in the property purchase agreement, the tax office first assesses the real estate transfer tax against this party. It sends a tax assessment notice with a request for payment.

Once the land transfer tax has been paid, the notary or the land registry receives a certificate from the tax office stating that there are no tax objections to the entry in the land register (certificate of non-objection). The entry in the land register may only be made once the land registry has received this certificate.

Bearbeitungsdauer
Frist

You will be informed of the payment deadline in the tax assessment notice. As a rule, the real estate transfer tax must be paid within one month of receipt of the assessment notice.

weiterführende Informationen

<https://www.lfst.bayern.de/steuerinfos/haeufig-gestellt-e-fragen/grunderwerbsteuer>
<https://www.lfst.bayern.de/steuerinfos/haeufig-gestellt-e-fragen/grunderwerbsteuer>

Hinweise
Rechtsbehelf

Objection

Kurztext
Ansprechpunkt
Zuständige Stelle

Modul	Sachverhalt
Formulare	
Ursprungsportal	BayernPortal, BayernPortal