

99102009002000

Heruntergeladen am 26.06.2025

<https://fimportal.de/xzufi-services/541/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102009002000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Inheritance tax assessment notice; receipt
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	
Fachlich freigegeben am	06.05.2025

Modul	Sachverhalt
Fachlich freigegeben durch	Bayerisches Staatsministerium der Finanzen und für Heimat (Bavarian State Ministry of Finance and Regional Identity)
Handlungsgrundlage	http://bundesrecht.juris.de/erbstg_1974/ http://bundesrecht.juris.de/erbstg_1974/
Teaser	If assets are transferred to another person in the event of death, this process is subject to inheritance tax.
Volltext	<p>The gratuitous transfer of assets from one person to another in the event of death (acquisition by reason of death) is generally subject to inheritance tax. The acquisition of the individual person (acquirer) is taxed.</p> <ul style="list-style-type: none"> • an inheritance (statutory, testamentary or contractual), • a legacy, • an asserted claim to a compulsory portion, • a condition, • a gift on death or • a contract concluded by the testator in favor of the acquirer <p>is present. A settlement for the waiver of a compulsory portion claim or the waiver of an inheritance or legacy also results in an acquisition by reason of death. The tax-free amounts for inheritance tax depend on the relationship between the acquirer and the testator. The tax rates depend on the relationship and the amount of the acquisition. The Bavarian state government has filed an appeal with the Federal Constitutional Court against parts of the inheritance tax law.</p>
Erforderliche Unterlagen	
Voraussetzungen	In the case of acquisitions by reason of death, the tax generally arises on the date of death of the testator.
Kosten	none

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Verfahrensablauf	Inheritance tax is assessed by means of a tax assessment notice. The tax assessment is usually preceded by a request from the tax office to submit an inheritance tax return. The ELSTER (ELElektronische STEuerERklärung) procedure enables tax returns to be submitted electronically to the tax office.
Bearbeitungsdauer	
Frist	
weiterführende Informationen	http://www.bestellen.bayern.de/shoplink/06003004.htm http://www.bestellen.bayern.de/shoplink/06003004.htm http://www.bestellen.bayern.de/shoplink/04004813.htm http://www.bestellen.bayern.de/shoplink/04004813.htm
Hinweise	
Rechtsbehelf	Objection
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal