

99102144169000

Heruntergeladen am 17.07.2025

<https://fimportal.de/xzufi-services/542/L100042>

Modul	Sachverhalt
Leistungsschlüssel	99102144169000
Leistungsbezeichnung I	
Leistungsbezeichnung II	Inheritance or gift; notification to the tax office
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/__30.html http://bundesrecht.juris.de/erbstg_1974/__30.html http://bundesrecht.juris.de/erbstg_1974/__35.html http://bundesrecht.juris.de/erbstg_1974/__35.html http://bundesrecht.juris.de/ao_1977/__19.html http://bundesrecht.juris.de/ao_1977/__19.html
Teaser	If you have acquired assets in the event of death, you must report this to the tax office. If you receive or make a gift, you must notify the tax office. In Bavaria, six tax offices are responsible for inheritance and gift tax.
Volltext	<p>Inheritance</p> <p>In the case of inheritance tax, the individual acquisition on death is taxed. Therefore, if you receive assets as part of a death, you are obliged to notify the relevant inheritance tax office of this acquisition. The notification is also required if you are of the opinion that your acquisition does not exceed the tax-free amounts. Even if the deceased was not resident in Germany or you have only acquired assets located abroad, you are still obliged to notify the tax office. Notification is not required if you have received the assets on the basis of a disposition of property upon death (will, inheritance contract) issued by a German court, a German notary or a German consul. However, this does not apply if the acquisition includes real estate, business assets, shares in corporations or foreign assets. You should provide the following information:</p> <ul style="list-style-type: none"> • First name, surname, occupation, home of the deceased • Your first name, surname, occupation and address, • Date and place of death of the deceased, • the object and value of your acquisition, • the legal basis for your acquisition (intestate succession, will, legacy, etc.), • your personal relationship to the deceased (spouse,

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degree of kinship, in-laws, etc.)
 • previous gifts made to you by the deceased according to type, value and date of the gift.

Gifts

The individual gift transaction is subject to gift tax. Therefore, if you receive a gift, you are obliged to notify the tax office of this acquisition. If you make a gift to another person, you must also notify the tax office. Even if you believe that the value of the gift is below the tax-free amount, you are not exempt from the obligation to notify the tax office, as the tax-free amount is only granted once within a 10-year period. Notification is also required if only assets located abroad are gifted, if you receive a gift from a person resident abroad or if the gift is made to a person resident abroad. Notification is not required if

- the gift clearly does not result in taxation (e.g. occasional gifts) or
- the gift is recorded by a court or notary.

Your notification should contain the following information:

- First name, surname, occupation, residence of the donor and the donee,
- Date on which the gift was made,
- object and value of the acquisition,
- legal basis for the acquisition (gift agreement, marriage contract, agreement on waiver of inheritance, etc.),
- the personal relationship between the donee and the donor (spouse, degree of kinship, in-laws, etc.) and
- previous gifts from the donor to the donee according to the type, value and time of the individual gift.

Erforderliche Unterlagen

- in the case of a gift: Copy of the gift agreement Copy of the marriage contract, if applicable Copy of the contract on the waiver of inheritance, if applicable

Voraussetzungen

Kosten

none

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Verfahrensablauf	<p>Inheritance</p> <p>The notification must be submitted to the inheritance tax office in whose district the deceased was resident. The responsible tax office is displayed under "Responsible for you" when you select the place of residence under "My place". The tax office search program will help you to find the correct office (see "Further links").</p> <p>The form provided by the Bavarian State Tax Office can be used to report an acquisition.</p> <p>Gift</p> <p>Every acquisition subject to gift tax must be reported by the acquirer and donor to the tax office responsible for gift tax as soon as they become aware of the transfer of assets. The tax office in whose district the donor is resident is responsible. The responsible tax office is displayed in the BayernPortal under "Responsible for you" when you select the place of residence under "My town". The tax office search program will also help you to find the responsible office (see "Further links").</p> <p>The form provided by the Bavarian State Tax Office can be used to report a gift.</p>
Bearbeitungsdauer	
Frist	<p>Inheritance The notification must be submitted within three months of the date on which you learned of your acquisition. Gift The notification must be submitted within 3 months of the gift being made.</p>
weiterführende Informationen	<p>http://www.bestellen.bayern.de/shoplink/06003004.htm</p> <p>http://www.bestellen.bayern.de/shoplink/06003004.htm</p> <p>http://www.bzst.de/DE/Service/Behoerdenwegweiser/finanzamtssuche/GemFa/finanzamtssuche_node.html</p> <p>http://www.bzst.de/DE/Service/Behoerdenwegweiser/finanzamtssuche/GemFa/finanzamtssuche_node.html</p> <p>https://www.finanzamt.bayern.de/Informationen/Steue</p>

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	<p>rinfos/Steuerarten/Erbschaft-_und_Schenkungssteuer/Broschuere_zur_gesetzlichen_Anzeigepflicht.pdf</p> <p>https://www.finanzamt.bayern.de/Informationen/Steuerarten/Erbschaft-_und_Schenkungssteuer/Broschuere_zur_gesetzlichen_Anzeigepflicht.pdf</p>
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	BayernPortal, BayernPortal