

99102011002000

Grunderwerbsteuer

Heruntergeladen am 30.06.2025

<https://fimportal.de/xzufi-services/S1000030000009117/S100003>

Modul	Sachverhalt
Leistungsschlüssel	99102011002000
Leistungsbezeichnung I	Grunderwerbsteuer
Leistungsbezeichnung II	Real estate transfer tax
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Bremen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	Certificate of good standing
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	Hausbau und Immobilienerwerb (1050100), Grundsteuer und Grunderwerbsteuer (1060400), Kauf, Miete und Pacht (2050100)
Einheitlicher	

Modul	Sachverhalt
Ansprechpartner	
Fachlich freigegeben am	26.06.2025
Fachlich freigegeben durch	
Handlungsgrundlage	https://www.gesetze-im-internet.de/grestg_1983/
Teaser	Acquisitions relating to the change of ownership of domestic properties are subject to real estate transfer tax. The real estate transfer tax in Bremen is 5% of the assessment basis for acquisitions realized before 1 July 2025. The tax rate is 5.5% for acquisitions realized from 1 July 2025. The tax is generally based on the value of the consideration (e.g. purchase price).
Volltext	<p>The following forms of acquisition, for example, are subject to real estate transfer tax:</p> <ul style="list-style-type: none"> • the purchase of land • the exchange of land • the transfer of real estate within the framework of company agreements (e.g. the contribution of real estate to a limited liability company) • the transfer of at least 90% of the shares in partnerships or corporations with real estate • the expropriation of real estate • the highest bid in forced sale proceedings <p>Exempt from real estate transfer tax are, for example</p> <ul style="list-style-type: none"> • the acquisition of a low-value property (exemption limit 2,500 euros) • the acquisition of a property by persons who are related to the seller in a direct line (including stepchildren and their spouses) • the acquisition of a property belonging to the estate by co-heirs for the division of the estate • the acquisition of real estate by the seller's spouse. The same applies to registered civil partnerships.
Erforderliche Unterlagen	No documents required.
Voraussetzungen	The real estate transfer tax in Bremen is 5% of the assessment basis for acquisition transactions completed before July 1, 2025. The tax rate is 5.5% for

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acquisition transactions realized from 1 July 2025.

The tax is generally based on the value of the consideration (e.g. purchase price). The consideration includes, in particular, any payment made by the acquirer to the seller or another person for the acquisition of the property as well as, for example, payments made to the seller by third parties in exchange for the transfer of the property to the acquirer. In some special cases, for example if there is no consideration or in the case of conversions, contributions or other acquisition transactions based on company agreements, the tax is calculated on the property value as defined by the Valuation Act.

Kosten
Verfahrensablauf

Transactions that are subject to real estate transfer tax must be reported by the notary . The Bremerhaven tax office determines the land transfer tax by means of a written tax assessment. Once the tax has been paid, the tax office issues the clearance certificate, which in turn is a prerequisite for entry in the land register.

Bearbeitungsdauer
Frist
**weiterführende
Informationen**
Hinweise

Central responsibility

The Bremerhaven tax office is centrally responsible for all acquisition transactions relating to properties located in the state of Bremen.

The address of the Bremerhaven tax office is:
Rickmersstraße 90, 27568 Bremerhaven or P.O. Box 12
02 42, 27516 Bremerhaven.

(<http://bremen.de/buergerservice/leistungen-und-formulare/36526528>)

Rechtsbehelf

Modul	Sachverhalt
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Bremerhaven.de, Bremerhaven.de