

## Pay inheritance/gift tax

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Taxation in case of inheritance or gift

### Competent Department

- [Finanzamt Bremerhaven](#)

### Basic information

Inheritance tax is a tax on the transfer of property by the death of the deceased.

Gift tax is a tax on the acquisition of property by gift inter vivos. Inheritance tax and gift tax are regulated by the same law.

The question of whether and in what amount inheritance/gift tax is payable depends on the value of the acquisition and the relationship of the deceased. The relationship of the acquirer to the testator/donor determines which tax class is applicable under the Inheritance Tax Act. Each acquirer is entitled to a personal allowance, which applies both to acquisitions upon death and to gifts. The personal allowance can be used again by gifts every 10 years.

The following are subject to inheritance tax (gift tax)

1. the acquisition by reason of death (e.g. inheritance, legacy)
2. gifts inter vivos
3. donations for a specific purpose
4. the assets of a foundation, provided that it is established substantially in the interest of a family or certain families, at intervals of 30 years each (inheritance tax)

### Requirements

- Inheritance tax generally arises upon the death of the testator.
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- Gift tax arises at the time when the gift is made. This is the case when the donee has received what the donor intended to be given to him and can freely dispose of it.

The circumstances at the time the tax arises (valuation date) are decisive for the determination of the tax.

## Procedure

Any acquisition subject to inheritance and gift tax must be reported by the acquirer (in the case of gifts also by the donor) to the tax office responsible for inheritance and gift tax within three months of becoming aware of the asset acquisition.

The competent tax office is determined by the last place of residence of the testator or donor. If the donor lives/is domiciled abroad, the tax office at the place of residence of the donee is always responsible.

In the state of Bremen, the Bremerhaven tax office is centrally responsible for assessing and collecting inheritance and gift tax.

A notification is not required :

- if the acquisition is based on a notarial or judicially opened last will and testament
- in the case of a donation, if this has been notarized by a court or a notary.

If necessary, the responsible tax office will request an inheritance tax declaration or gift tax declaration from the parties involved.

## Legal bases

- [ErbSchafststeuer- und Schenkungsteuergesetz \(ErbStG\)](#)

## More information

The acquisition can be notified to the tax office responsible for inheritance and gift tax by means of an informal letter, unless notification is not required.

You can also request a form for notification of the acquisition or a declaration form from the tax office responsible for inheritance or gift tax.

General inquiries can also be sent to the e-mail address [ErbSchenk@finanzamtbremerhaven.bremen.de](mailto:ErbSchenk@finanzamtbremerhaven.bremen.de) .

## What deadlines must be paid attention to?

3 months The notification must be made within three months of the date on which knowledge of the asset accumulation is obtained

## **What are the costs?**

No special fees or other costs are incurred in determining the inheritance and gift tax