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Practice Group(s):

Tax

Gründerwerbsteuersätze

Real Estate Transfer Tax Rates

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Diese Information soll Ihnen einen Überblick über die derzeit gültigen Gründerwerbsteuersätze (GrESt-Satz) und geplanten Erhöhungen in den einzelnen Bundesländern geben. Die Angaben wurden mit großer Sorgfalt ermittelt; wir können jedoch keine Haftung für deren Richtigkeit übernehmen und empfehlen ggf. eine Nachfrage bei der jeweils zuständigen Behörde.

This alert is intended to give an overview of the current real estate transfer tax rates and planned increases thereof in the various federal states of Germany. The information has been assembled with great care. However, no liability for the accuracy of any information provided is accepted and we recommend inquiring with the competent authority.

Bundesland <i>Federal State</i>	Aktueller GrESt-Satz <i>Current Real Estate Transfer Tax Rate</i>	Ist eine weitere Erhöhung geplant? <i>Is a further increase planned?</i>
Baden-Württemberg/ <i>Baden-Wuerttemberg</i>	5,0 %	Nein/No
Bayern/ <i>Bavaria</i>	3,5 %	Nein/No
Berlin	6,0 %	Nein/No
Brandenburg	6,5 %	Nein/No
Bremen	5,0 %	In Erwägung (für bestimmte Erwerbsvorgänge) <i>Under consideration (regarding certain purchases)</i>

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Hamburg	4,5 %	Nein/No
Hessen/Hesse	6,0 %	Nein/No
Mecklenburg-Vorpommern/ <i>Mecklenburg-West Pomerania</i>	5,0 %	Nein/No
Niedersachsen/ <i>Lower Saxony</i>	5,0 %	In Erwägung <i>Under consideration</i>
Nordrhein-Westfalen/ <i>North Rhine-Westphalia</i>	6,5 %	Nein/No
Rheinland-Pfalz/ <i>Rhineland-Palatinate</i>	5,0 %	Nein/No
Saarland	6,5 %	Nein/No
Sachsen/Saxony	3,5 %	Nein/No
Sachsen-Anhalt/ <i>Saxony-Anhalt</i>	5,0 %	Nein/No
Schleswig-Holstein	6,5 %	Nein/No
Thüringen/ <i>Thuringia</i>	5,0 %	Ja, auf 6,5% zum 1. Januar 2017 <i>Yes, to 6,5 % effective from January 1, 2017</i>

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