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Practice Group:
Tax

Gründerwerbsteuersätze

Real Estate Transfer Tax Rates

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	Aktueller GrESt-Satz	Ist eine weitere Erhöhung geplant?
<i>Federal State</i>	<i>Current Real Estate Transfer Tax Rate</i>	<i>Is there intention for a further increase?</i>
Baden-Württemberg <i>/Baden-Wuerttemberg</i>	5 %	Nein/No
Bayern/ <i>Bavaria</i>	3,5 %	Nein/No
Berlin	5 %	Nein/No
Brandenburg	5 %	Nein/No
Bremen	4,5 %	Nein/No
Hamburg	4,5 %	Nein/No
Hessen/ <i>Hesse</i>	5 %	Nein/No
Mecklenburg-Vorpommern/ <i>Mecklenburg-West Pomerania</i>	5 %	Nein/No
Niedersachsen/ <i>Lower Saxony</i>	4,5 %	Niedersachsen befindet sich gegenwärtig in der Phase der Regierungsbildung. Die weitere Entwicklung bleibt daher abzuwarten. <i>Lower Saxony is currently in the process of forming a new governemnt. Therefore, the further development remains to be seen.</i>

Gründerwerbsteuersätze Real Estate Transfer Tax Rates

Nordrhein-Westfalen/ <i>North Rhine- Westphalia</i>	5 %	Nein/No
Rheinland-Pfalz/ <i>Rhineland-Palatinate</i>	5 %	Nein/No
Saarland	5,5 %	Nein/No
Sachsen/ <i>Saxony</i>	3,5 %	Nein/No
Sachsen-Anhalt/ <i>Saxony-Anhalt</i>	5 %	Nein/No
Schleswig-Holstein	5 %	Nein/No
Thüringen/ <i>Turingia</i>	5 %	Nein/No

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