

Real estate transfer tax

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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).

Competent Department

- [Finanzamt Bremerhaven](#)
- [Grunderwerbsteuer](#) -

Basic information

The following forms of acquisition, for example, are subject to real estate transfer tax:

- 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

Exempt from real estate transfer tax are, for example

- 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.

Requirements

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 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.

Procedure

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.

Legal bases

- [Grunderwerbsteuergesetz \(GrEStG\)](#)

More information

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.

Frequently asked Questions

- **What is taxed?**

Real estate transfer tax is a legal transaction tax. It is levied on legal transactions involving domestic real estate insofar as they are aimed at acquiring ownership of the real estate or a position similar to ownership. In particular, purchase agreements and other legal transactions that establish a claim to the transfer of ownership of a

domestic property are subject to this tax. However, numerous other legal transactions are also covered, such as the transfer of ownership in expropriation proceedings, the highest bid in compulsory auction proceedings, the direct or indirect change in the shareholder structure of a partnership or corporation through the transfer of at least 90 percent of the shares in the company's assets to new shareholders, the acquisition of the power of realization, certain conversion processes and the direct or indirect consolidation of at least 90 percent of the shares in a land-owning company in one hand.

• **Who pays the tax?**

As a rule, the persons involved in the purchase transaction are liable for the tax, e.g. the purchaser and seller of the real estate. They may contractually transfer the burden of payment to only one of the parties involved.

Certain acquisition transactions are exempt from tax, e.g.

- the acquisition of real estate belonging to the estate by co-heirs for the purpose of dividing the estate
- the acquisition of real property by the spouse of the transferor The same applies to registered civil partnerships
- acquisition of real estate by persons related to the transferor in a direct line (including stepchildren and their spouses)
- the acquisition of a low-value property (exemption limit of €2,500)

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• **How much is the tax?**

The tax rate in Bremen is 5% for acquisitions realized before July 1, 2025. The tax rate is 5.5% for acquisition transactions realized from 1 July 2025. As a rule, real estate transfer tax is calculated on the consideration, which is defined very precisely and comprehensively by law. The consideration includes, in particular, any payment made by the purchaser to the seller or another person for the acquisition of the property. This also includes, for example, benefits granted to the transferor by third parties in return for transferring the property to the transferee.

In some special cases, e.g. if there is no consideration, in the case of conversions or contributions, the tax is calculated on the property value (§ 151 para. 1 no. 1 in conjunction with § 157 para. 1-3 of the Valuation Act).

All transactions subject to real estate transfer tax must be reported to the relevant tax office. This office determines the real estate transfer tax by means of a written tax assessment notice. Once the tax has been paid, the tax office issues a so-called

clearance certificate, without which the purchaser of a property may not, as a rule, be entered in the land register.

- **Who levies this tax?**

The real estate transfer tax is levied by the federal states, which are also entitled to the revenue. The Länder may transfer the tax revenue in whole or in part to the municipalities and associations of municipalities.