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Real estate transfer tax: Consideration for sale of real estate with solar or photovoltaic systems

The Finance Ministry of Lower Saxony commented on the value of consideration upon the sale of real estate with solar or photovoltaic systems, namely if - when acquiring real estate - the purchase price attributable to solar or photovoltaic systems should be included in the consideration for real estate transfer tax purposes.

Background: Pursuant to Section 1 of the Real Estate Transfer Tax Act (RETTA), transactions involving domestic property (real estate) are subject to real estate transfer tax. Real estate within the meaning of the RETTA refers to real estate as defined under civil law. It therefore comprises all its essential and integral parts and components (Sections 93 through 96 of the German Civil Code) including building structures such as heating systems, permanently installed bathroom and sanitary fixtures, utility lines for electricity, water, and heating, as well as the roof covering.

Since heating systems are typically an essential part of the building, the portion of the purchase price attributable to **the solar system** is included in the consideration for real estate transfer tax.

Photovoltaic systems generate electricity using solar energy. **Photovoltaic systems which are designed as rooftop installations** are treated as fixtures and fittingsregardless of whether they are used to supply the property or to generate and feed electricity into public power grids (supply to utility companies). The consideration attributable to them is therefore not included in the consideration for real estate transfer tax purposes.

Photovoltaic systems that are installed as a substitute for roofing that would otherwise be required (e.g., with tiles or slate) or as part of a facade (e.g., instead of facade elements or glass panes), are, in contrast, an integral part of the property and, as such, must be fully taken into account when assessing the value for real estate transfer tax even in the event of full or partial feed-in to public energy grids.

Source: Decree of 30 April 2026 (ref.: S 4503-018) issued by the Finance Ministry of Lower Saxony.

Schlagwörter

Photovoltaik, real estate transfer tax, sale of real estate