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By PwC Deutschland | 20 May 2015

Land – taxable value notifications provisional

The finance ministries of the provinces have instructed all tax offices to issue notifications of land values provisionally pending a Constitutional Court decision.

https://blogs.pwc.de/en/german-tax-and-legal-news/article/229609/

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Land tax among other dues is assessed on the owner of property on the basis of the taxable value attributed to the site. The taxable values of the land are ultimately based on the current market values as assessed by the tax authorities when the system was first introduced in 1934. They have little relevance to the present day market values and a case is pending before the Constitutional Court claiming that they can no longer be used as a basis for taxation. The finance ministries of the provinces have now issued a joint decree (with the approval of the federal ministry) instructing tax offices to issue all notifications of taxable land values and all notifications of the basis of assessment to land tax (assessed and collected by the local authority) on a provisional basis. This keeps the assessments open until the Constitutional Court reaches a decision. If that decision is favourable, all assessments affected will be revised or withdrawn as appropriate without the need for further action by taxpayers.

Keywords

land tax, taxable value