

30. September 2020

NO INHERITANCE TAX EXEMPTION FOR AN INDEPENDENT, UNDEVELOPED PLOT OF LAND NEXT TO THE FAMILY HOME

IN ITS RULING OF 5 APRIL 2018, THE MUNICH FINANCE COURT DECIDED THAT THE EXEMPTION FROM INHERITANCE TAX FOR FAMILY HOMES DOES NOT APPLY TO AN UNDEVELOPED, IN TERMS OF LAND REGISTER LAW INDEPENDENT PLOT OF LAND, WHICH ADJOINS THE FAMILY HOME, EVEN IF THE TWO PLOTS OF LAND FORM AN ECONOMIC UNIT. THE APPEAL DECISION OF THE BFH IS STILL PENDING. [\(more...\)](#)