

29. June 2023

BFH: BEQUEST CONCERNING A DOMESTIC PROPERTY IS NOT SUBJECT TO LIMITED INHERITANCE TAX LIABILITY

IN ITS RULING OF 23 NOVEMBER 2022 - II R 37/19, THE FEDERAL FISCAL COURT (*BUNDESFINANZHOF* - BFH) DECIDED IN FAVOUR OF THE FOREIGN CLAIMANT THAT - UNLIKE THE DIRECT ACQUISITION OF A DOMESTIC PROPERTY - THE BEQUEST CONCERNING THE ACQUISITION OF A DOMESTIC PROPERTY IS NOT SUBJECT TO LIMITED INHERITANCE TAX LIABILITY.

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