

Anlage 21 BewG — (zu § 185 Absatz 3 Satz 1, § 193 Absatz 4 Satz 1, § 194 Absatz 5 Satz 1 und § 195 Absatz 3 Satz 1 und Absatz 7 Satz 1)

Vervielfältiger

Bewertungsgesetz

Stand: 12.12.2024 (konsolidierte Textfassung, kein amtliches Inkrafttretensdatum)

(Fundstelle: BGBl. 2024 I Nr. 387, S. 65 - 70)

Restnut- zungsdauer; Restlaufzeit des Erbbaurechts bzw. des Nut- zungsrechts (in Jahren)
Zinssatz

1,0 %	1,5 %	2,0 %	2,5 %	3,0 %	3,5 %	4,0 %	4,5 %	5,0 %
1	0,9901	0,9852	0,9804	0,9756	0,9709	0,9662	0,9615	0,9569
2	1,9704	1,9559	1,9416	1,9274	1,9135	1,8997	1,8861	1,8727
3	2,9410	2,9122	2,8839	2,8560	2,8286	2,8016	2,7751	2,7490
4	3,9020	3,8544	3,8077	3,7620	3,7171	3,6731	3,6299	3,5875
5	4,8534	4,7826	4,7135	4,6458	4,5797	4,5151	4,4518	4,3900
6	5,7955	5,6972	5,6014	5,5081	5,4172	5,3286	5,2421	5,1579
7	6,7282	6,5982	6,4720	6,3494	6,2303	6,1145	6,0021	5,8927
8	7,6517	7,4859	7,3255	7,1701	7,0197	6,8740	6,7327	6,5959
9	8,5660	8,3605	8,1622	7,9709	7,7861	7,6077	7,4353	7,2688
10	9,4713	9,2222	8,9826	8,7521	8,5302	8,3166	8,1109	7,9127
11	10,3676	10,0711	9,7868	9,5142	9,2526	9,0016	8,7605	8,5289
12	11,2551	10,9075	10,5753	10,2578	9,9540	9,6633	9,3851	9,1186
13	12,1337	11,7315	11,3484	10,9832	10,6350	10,3027	9,9856	9,6829
14	13,0037	12,5434	12,1062	11,6909	11,2961	10,9205	10,5631	10,2228
15	13,8651	13,3432	12,8493	12,3814	11,9379	11,5174	11,1184	10,7395
16	14,7179	14,1313	13,5777	13,0550	12,5611	12,0941	11,6523	11,2340
17	15,5623	14,9076	14,2919	13,7122	13,1661	12,6513	12,1657	11,7072
18	16,3983	15,6726	14,9920	14,3534	13,7535	13,1897	12,6593	12,1600
19	17,2260	16,4262	15,6785	14,9789	14,3238	13,7098	13,1339	12,5933
20	18,0456	17,1686	16,3514	15,5892	14,8775	14,2124	13,5903	13,0079
21	18,8570	17,9001	17,0112	16,1845	15,4150	14,6980	14,0292	13,4047
22	19,6604	18,6208	17,6580	16,7654	15,9369	15,1671	14,4511	13,7844
23	20,4558	19,3309	18,2922	17,3321	16,4436	15,6204	14,8568	14,1478
24	21,2434	20,0304	18,9139	17,8850	16,9355	16,0584	15,2470	14,4955
25	22,0232	20,7196	19,5235	18,4244	17,4131	16,4815	15,6221	14,8282
26	22,7952	21,3986	20,1210	18,9506	17,8768	16,8904	15,9828	15,1466
27	23,5596	22,0676	20,7069	19,4640	18,3270	17,2854	16,3296	15,4513
28	24,3164	22,7267	21,2813	19,9649	18,7641	17,6670	16,6631	15,7429
29	25,0658	23,3761	21,8444	20,4535	19,1885	18,0358	16,9837	16,0219
30	25,8077	24,0158	22,3965	20,9303	19,6004	18,3920	17,2920	16,2889
31	26,5423	24,6461	22,9377	21,3954	20,0004	18,7363	17,5885	16,5444
32	27,2696	25,2671	23,4683	21,8492	20,3888	19,0689	17,8736	16,7889
33	27,9897	25,8790	23,9886	22,2919	20,7658	19,3902	18,1476	17,0229
34	28,7027	26,4817	24,4986	22,7238	21,1318	19,7007	18,4112	17,2468
35	29,4086	27,0756	24,9986	23,1452	21,4872	20,0007	18,6646	17,4610
36	30,1075	27,6607	25,4888	23,5563	21,8323	20,2905	18,9083	17,6660
37	30,7995	28,2371	25,9695	23,9573	22,1672	20,5705	19,1426	17,8622
38	31,4847	28,8051	26,4406	24,3486	22,4925	20,8411	19,3679	18,0500
39	32,1630	29,3646	26,9026	24,7303	22,8082	21,1025	19,5845	18,2297
40	32,8347	29,9158	27,3555	25,1028	23,1148	21,3551	19,7928	18,4016
41	33,4997	30,4590	27,7995	25,4661	23,4124	21,5991	19,9931	18,5661
42	34,1581	30,9941	28,2348	25,8206	23,7014	21,8349	20,1856	18,7235
43	34,8100	31,5212	28,6616	26,1664	23,9819	22,0627	20,3708	18,8742
44	35,4555	32,0406	29,0800	26,5038	24,2543	22,2828	20,5488	19,0184
45	36,0945	32,5523	29,4902	26,8330	24,5187	22,4955	20,7200	19,1563
46	36,7272	33,0565	29,8923	27,1542	24,7754	22,7009	20,8847	19,2884
47	37,3537	33,5532	30,2866	27,4675	25,0247	22,8994	21,0429	19,4147
48	37,9740	34,0426	30,6731	27,7732	25,2667	23,0912	21,1951	19,5356
49	38,5881	34,5247	31,0521	28,0714	25,5017	23,2766	21,3415	19,6513
50	39,1961	34,9997	31,4236	28,3623	25,7298	23,4556	21,4822	19,7620
51	39,7981	35,4677	31,7878	28,6462	25,9512	23,6286	21,6175	19,8680
52	40,3942	35,9287	32,1449	28,9231	26,1662	23,7958	21,7476	19,9693
53	40,9844	36,3830	32,4950	29,1932	26,3750	23,9573	21,8727	20,0663

54	41,5687	36,8305	32,8383	29,4568	26,5777	24,1133	21,9930	20,1592	18,5651
55	42,1472	37,2715	33,1748	29,7140	26,7744	24,2641	22,1086	20,2480	18,6335
56	42,7200	37,7059	33,5047	29,9649	26,9655	24,4097	22,2198	20,3330	18,6985
57	43,2871	38,1339	33,8281	30,2096	27,1509	24,5504	22,3267	20,4144	18,7605
58	43,8486	38,5555	34,1452	30,4484	27,3310	24,6864	22,4296	20,4922	18,8195
59	44,4046	38,9710	34,4561	30,6814	27,5058	24,8178	22,5284	20,5667	18,8758
60	44,9550	39,3803	34,7609	30,9087	27,6756	24,9447	22,6235	20,6380	18,9293
61	45,5000	39,7835	35,0597	31,1304	27,8404	25,0674	22,7149	20,7062	18,9803
62	46,0396	40,1808	35,3526	31,3467	28,0003	25,1859	22,8028	20,7715	19,0288
63	46,5739	40,5722	35,6398	31,5578	28,1557	25,3004	22,8873	20,8340	19,0751
64	47,1029	40,9579	35,9214	31,7637	28,3065	25,4110	22,9685	20,8938	19,1191
65	47,6266	41,3378	36,1975	31,9646	28,4529	25,5178	23,0467	20,9510	19,1611
66	48,1452	41,7121	36,4681	32,1606	28,5950	25,6211	23,1218	21,0057	19,2010
67	48,6586	42,0809	36,7334	32,3518	28,7330	25,7209	23,1940	21,0581	19,2391
68	49,1669	42,4442	36,9936	32,5383	28,8670	25,8173	23,2635	21,1082	19,2753
69	49,6702	42,8022	37,2486	32,7203	28,9971	25,9104	23,3303	21,1562	19,3098
70	50,1685	43,1549	37,4986	32,8979	29,1234	26,0004	23,3945	21,2021	19,3427
71	50,6619	43,5023	37,7437	33,0711	29,2460	26,0873	23,4563	21,2460	19,3740
72	51,1504	43,8447	37,9841	33,2401	29,3651	26,1713	23,5156	21,2881	19,4038
73	51,6341	44,1819	38,2197	33,4050	29,4807	26,2525	23,5727	21,3283	19,4322
74	52,1129	44,5142	38,4507	33,5658	29,5929	26,3309	23,6276	21,3668	19,4592
75	52,5871	44,8416	38,6771	33,7227	29,7018	26,4067	23,6804	21,4036	19,4850
76	53,0565	45,1641	38,8991	33,8758	29,8076	26,4799	23,7312	21,4389	19,5095
77	53,5213	45,4819	39,1168	34,0252	29,9103	26,5506	23,7800	21,4726	19,5329
78	53,9815	45,7950	39,3302	34,1709	30,0100	26,6190	23,8269	21,5049	19,5551
79	54,4371	46,1034	39,5394	34,3131	30,1068	26,6850	23,8720	21,5358	19,5763
80	54,8882	46,4073	39,7445	34,4518	30,2008	26,7488	23,9154	21,5653	19,5965
81	55,3349	46,7067	39,9456	34,5871	30,2920	26,8104	23,9571	21,5936	19,6157
82	55,7771	47,0017	40,1427	34,7192	30,3806	26,8700	23,9972	21,6207	19,6340
83	56,2149	47,2923	40,3360	34,8480	30,4666	26,9275	24,0358	21,6466	19,6514
84	56,6485	47,5786	40,5255	34,9736	30,5501	26,9831	24,0729	21,6714	19,6680
85	57,0777	47,8607	40,7113	35,0962	30,6312	27,0368	24,1085	21,6951	19,6838
86	57,5026	48,1386	40,8934	35,2158	30,7099	27,0887	24,1428	21,7178	19,6989
87	57,9234	48,4125	41,0720	35,3325	30,7863	27,1388	24,1758	21,7395	19,7132
88	58,3400	48,6822	41,2470	35,4463	30,8605	27,1873	24,2075	21,7603	19,7269
89	58,7525	48,9480	41,4187	35,5574	30,9325	27,2341	24,2380	21,7802	19,7399
90	59,1609	49,2099	41,5869	35,6658	31,0024	27,2793	24,2673	21,7992	19,7523
91	59,5652	49,4678	41,7519	35,7715	31,0703	27,3230	24,2955	21,8175	19,7641
92	59,9656	49,7220	41,9136	35,8746	31,1362	27,3652	24,3226	21,8349	19,7753
93	60,3620	49,9724	42,0722	35,9752	31,2002	27,4060	24,3486	21,8516	19,7860
94	60,7544	50,2191	42,2276	36,0734	31,2623	27,4454	24,3737	21,8675	19,7962
95	61,1430	50,4622	42,3800	36,1692	31,3227	27,4835	24,3978	21,8828	19,8059
96	61,5277	50,7017	42,5294	36,2626	31,3812	27,5203	24,4209	21,8974	19,8151
97	61,9086	50,9376	42,6759	36,3538	31,4381	27,5558	24,4432	21,9114	19,8239
98	62,2858	51,1701	42,8195	36,4427	31,4933	27,5902	24,4646	21,9248	19,8323
99	62,6592	51,3991	42,9603	36,5295	31,5469	27,6234	24,4852	21,9376	19,8403
100	63,0289	51,6247	43,0984	36,6141	31,5989	27,6554	24,5050	21,9499	19,8479

Restnut- zungsdauer; Restlaufzeit des Erbbaurechts bzw. des Nut- zungsrechts (in Jahren)
Zinssatz

	5,5 %	6,0 %	6,5 %	7,0 %	7,5 %	8,0 %	8,5 %	9,0 %	9,5 %	10 %
1	0,9479	0,9434	0,9390	0,9346	0,9302	0,9259	0,9217	0,9174	0,9132	0,9091
2	1,8463	1,8334	1,8206	1,8080	1,7956	1,7833	1,7711	1,7591	1,7473	1,7355
3	2,6979	2,6730	2,6485	2,6243	2,6005	2,5771	2,5540	2,5313	2,5089	2,4869
4	3,5052	3,4651	3,4258	3,3872	3,3493	3,3121	3,2756	3,2397	3,2045	3,1699
5	4,2703	4,2124	4,1557	4,1002	4,0459	3,9927	3,9406	3,8897	3,8397	3,7908
6	4,9955	4,9173	4,8410	4,7665	4,6938	4,6229	4,5536	4,4859	4,4198	4,3553
7	5,6830	5,5824	5,4845	5,3893	5,2966	5,2064	5,1185	5,0330	4,9496	4,8684
8	6,3346	6,2098	6,0888	5,9713	5,8573	5,7466	5,6392	5,5348	5,4334	5,3349
9	6,9522	6,8017	6,6561	6,5152	6,3789	6,2469	6,1191	5,9952	5,8753	5,7590
10	7,5376	7,3601	7,1888	7,0236	6,8641	6,7101	6,5613	6,4177	6,2788	6,1446
11	8,0925	7,8869	7,6890	7,4987	7,3154	7,1390	6,9690	6,8052	6,6473	6,4951
12	8,6185	8,3838	8,1587	7,9427	7,7353	7,5361	7,3447	7,1607	6,9838	6,8137
13	9,1171	8,8527	8,5997	8,3577	8,1258	7,9038	7,6910	7,4869	7,2912	7,1034
14	9,5896	9,2950	9,0138	8,7455	8,4892	8,2442	8,0101	7,7862	7,5719	7,3667
15	10,0376	9,7122	9,4027	9,1079	8,8271	8,5595	8,3042	8,0607	7,8282	7,6061
16	10,4622	10,1059	9,7678	9,4466	9,1415	8,8514	8,5753	8,3126	8,0623	7,8237

17 10,8646 10,4773 10,1106 9,7632 9,4340 9,1216 8,8252 8,5436 8,2760 8,0216
18 11,2461 10,8276 10,4325 10,0591 9,7060 9,3719 9,0555 8,7556 8,4713 8,2014
19 11,6077 11,1581 10,7347 10,3356 9,9591 9,6036 9,2677 8,9501 8,6496 8,3649
20 11,9504 11,4699 11,0185 10,5940 10,1945 9,8181 9,4633 9,1285 8,8124 8,5136
21 12,2752 11,7641 11,2850 10,8355 10,4135 10,0168 9,6436 9,2922 8,9611 8,6487
22 12,5832 12,0416 11,5352 11,0612 10,6172 10,2007 9,8098 9,4424 9,0969 8,7715
23 12,8750 12,3034 11,7701 11,2722 10,8067 10,3711 9,9629 9,5802 9,2209 8,8832
24 13,1517 12,5504 11,9907 11,4693 10,9830 10,5288 10,1041 9,7066 9,3341 8,9847
25 13,4139 12,7834 12,1979 11,6536 11,1469 10,6748 10,2342 9,8226 9,4376 9,0770
26 13,6625 13,0032 12,3924 11,8258 11,2995 10,8100 10,3541 9,9290 9,5320 9,1609
27 13,8981 13,2105 12,5750 11,9867 11,4414 10,9352 10,4646 10,0266 9,6183 9,2372
28 14,1214 13,4062 12,7465 12,1371 11,5734 11,0511 10,5665 10,1161 9,6971 9,3066
29 14,3331 13,5907 12,9075 12,2777 11,6962 11,1584 10,6603 10,1983 9,7690 9,3696
30 14,5337 13,7648 13,0587 12,4090 11,8104 11,2578 10,7468 10,2737 9,8347 9,4269
31 14,7239 13,9291 13,2006 12,5318 11,9166 11,3498 10,8266 10,3428 9,8947 9,4790
32 14,9042 14,0840 13,3339 12,6466 12,0155 11,4350 10,9001 10,4062 9,9495 9,5264
33 15,0751 14,2302 13,4591 12,7538 12,1074 11,5139 10,9678 10,4644 9,9996 9,5694
34 15,2370 14,3681 13,5766 12,8540 12,1929 11,5869 11,0302 10,5178 10,0453 9,6086
35 15,3906 14,4982 13,6870 12,9477 12,2725 11,6546 11,0878 10,5668 10,0870 9,6442
36 15,5361 14,6210 13,7906 13,0352 12,3465 11,7172 11,1408 10,6118 10,1251 9,6765
37 15,6740 14,7368 13,8879 13,1170 12,4154 11,7752 11,1897 10,6530 10,1599 9,7059
38 15,8047 14,8460 13,9792 13,1935 12,4794 11,8289 11,2347 10,6908 10,1917 9,7327
39 15,9287 14,9491 14,0650 13,2649 12,5390 11,8786 11,2763 10,7255 10,2207 9,7570
40 16,0461 15,0463 14,1455 13,3317 12,5944 11,9246 11,3145 10,7574 10,2472 9,7791
41 16,1575 15,1380 14,2212 13,3941 12,6460 11,9672 11,3498 10,7866 10,2715 9,7991
42 16,2630 15,2245 14,2922 13,4524 12,6939 12,0067 11,3823 10,8134 10,2936 9,8174
43 16,3630 15,3062 14,3588 13,5070 12,7385 12,0432 11,4123 10,8380 10,3138 9,8340
44 16,4579 15,3832 14,4214 13,5579 12,7800 12,0771 11,4399 10,8605 10,3322 9,8491
45 16,5477 15,4558 14,4802 13,6055 12,8186 12,1084 11,4653 10,8812 10,3490 9,8628
46 16,6329 15,5244 14,5354 13,6500 12,8545 12,1374 11,4888 10,9002 10,3644 9,8753
47 16,7137 15,5890 14,5873 13,6916 12,8879 12,1643 11,5104 10,9176 10,3785 9,8866
48 16,7902 15,6500 14,6359 13,7305 12,9190 12,1891 11,5303 10,9336 10,3913 9,8969
49 16,8628 15,7076 14,6816 13,7668 12,9479 12,2122 11,5487 10,9482 10,4030 9,9063
50 16,9315 15,7619 14,7245 13,8007 12,9748 12,2335 11,5656 10,9617 10,4137 9,9148
51 16,9967 15,8131 14,7648 13,8325 12,9998 12,2532 11,5812 10,9740 10,4235 9,9226
52 17,0585 15,8614 14,8026 13,8621 13,0231 12,2715 11,5956 10,9853 10,4324 9,9296
53 17,1170 15,9070 14,8382 13,8898 13,0447 12,2884 11,6088 10,9957 10,4405 9,9360
54 17,1726 15,9500 14,8715 13,9157 13,0649 12,3041 11,6210 11,0053 10,4480 9,9418
55 17,2252 15,9905 14,9028 13,9399 13,0836 12,3186 11,6323 11,0140 10,4548 9,9471
56 17,2750 16,0288 14,9322 13,9626 13,1010 12,3321 11,6427 11,0220 10,4610 9,9519
57 17,3223 16,0649 14,9598 13,9837 13,1172 12,3445 11,6522 11,0294 10,4667 9,9563
58 17,3671 16,0990 14,9858 14,0035 13,1323 12,3560 11,6610 11,0361 10,4718 9,9603
59 17,4096 16,1311 15,0101 14,0219 13,1463 12,3667 11,6692 11,0423 10,4766 9,9639
60 17,4499 16,1614 15,0330 14,0392 13,1594 12,3766 11,6766 11,0480 10,4809 9,9672
61 17,4880 16,1900 15,0544 14,0553 13,1715 12,3857 11,6835 11,0532 10,4848 9,9701
62 17,5242 16,2170 15,0746 14,0704 13,1828 12,3942 11,6899 11,0580 10,4884 9,9729
63 17,5585 16,2425 15,0935 14,0845 13,1933 12,4020 11,6958 11,0624 10,4917 9,9753
64 17,5910 16,2665 15,1113 14,0976 13,2031 12,4093 11,7012 11,0664 10,4947 9,9776
65 17,6218 16,2891 15,1280 14,1099 13,2122 12,4160 11,7061 11,0701 10,4975 9,9796
66 17,6510 16,3105 15,1436 14,1214 13,2206 12,4222 11,7107 11,0735 10,5000 9,9815
67 17,6786 16,3307 15,1583 14,1322 13,2285 12,4280 11,7150 11,0766 10,5022 9,9831
68 17,7049 16,3497 15,1721 14,1422 13,2358 12,4333 11,7189 11,0794 10,5043 9,9847
69 17,7297 16,3676 15,1851 14,1516 13,2426 12,4382 11,7224 11,0820 10,5062 9,9861
70 17,7533 16,3845 15,1973 14,1604 13,2489 12,4428 11,7258 11,0844 10,5080 9,9873
71 17,7756 16,4005 15,2087 14,1686 13,2548 12,4471 11,7288 11,0867 10,5096 9,9885
72 17,7968 16,4156 15,2195 14,1763 13,2603 12,4510 11,7316 11,0887 10,5110 9,9895
73 17,8169 16,4298 15,2295 14,1834 13,2654 12,4546 11,7342 11,0905 10,5124 9,9905
74 17,8359 16,4432 15,2390 14,1901 13,2701 12,4580 11,7366 11,0922 10,5136 9,9914
75 17,8539 16,4558 15,2479 14,1964 13,2745 12,4611 11,7388 11,0938 10,5147 9,9921
76 17,8710 16,4678 15,2562 14,2022 13,2786 12,4640 11,7408 11,0952 10,5157 9,9929
77 17,8872 16,4790 15,2641 14,2077 13,2825 12,4666 11,7427 11,0965 10,5166 9,9935
78 17,9026 16,4897 15,2714 14,2128 13,2860 12,4691 11,7444 11,0977 10,5174 9,9941
79 17,9172 16,4997 15,2783 14,2175 13,2893 12,4714 11,7460 11,0988 10,5182 9,9946
80 17,9310 16,5091 15,2848 14,2220 13,2924 12,4735 11,7475 11,0998 10,5189 9,9951
81 17,9440 16,5180 15,2909 14,2262 13,2952 12,4755 11,7488 11,1008 10,5196 9,9956
82 17,9564 16,5265 15,2966 14,2301 13,2979 12,4773 11,7501 11,1016 10,5201 9,9960
83 17,9682 16,5344 15,3020 14,2337 13,3004 12,4790 11,7512 11,1024 10,5207 9,9963

84 17,9793 16,5419 15,3070 14,2371 13,3027 12,4805 11,7523 11,1031 10,5212 9,9967
85 17,9899 16,5489 15,3118 14,2403 13,3048 12,4820 11,7532 11,1038 10,5216 9,9970
86 17,9999 16,5556 15,3162 14,2433 13,3068 12,4833 11,7541 11,1044 10,5220 9,9972
87 18,0094 16,5619 15,3204 14,2460 13,3087 12,4845 11,7550 11,1050 10,5224 9,9975
88 18,0184 16,5678 15,3243 14,2486 13,3104 12,4857 11,7557 11,1055 10,5227 9,9977
89 18,0269 16,5734 15,3280 14,2511 13,3120 12,4868 11,7564 11,1059 10,5230 9,9979
90 18,0350 16,5787 15,3315 14,2533 13,3135 12,4877 11,7571 11,1064 10,5233 9,9981
91 18,0426 16,5837 15,3347 14,2554 13,3149 12,4886 11,7577 11,1067 10,5236 9,9983
92 18,0499 16,5884 15,3377 14,2574 13,3161 12,4895 11,7582 11,1071 10,5238 9,9984
93 18,0567 16,5928 15,3406 14,2593 13,3173 12,4903 11,7587 11,1074 10,5240 9,9986
94 18,0633 16,5970 15,3433 14,2610 13,3185 12,4910 11,7592 11,1077 10,5242 9,9987
95 18,0694 16,6009 15,3458 14,2626 13,3195 12,4917 11,7596 11,1080 10,5244 9,9988
96 18,0753 16,6047 15,3482 14,2641 13,3205 12,4923 11,7600 11,1083 10,5246 9,9989
97 18,0809 16,6082 15,3504 14,2655 13,3214 12,4928 11,7604 11,1085 10,5247 9,9990
98 18,0861 16,6115 15,3525 14,2669 13,3222 12,4934 11,7607 11,1087 10,5249 9,9991
99 18,0911 16,6146 15,3545 14,2681 13,3230 12,4939 11,7610 11,1089 10,5250 9,9992
100 18,0958 16,6175 15,3563 14,2693 13,3237 12,4943 11,7613 11,1091 10,5251 9,9993

Berechnungsformel für die der Tabelle nicht zu entnehmenden Vervielfältiger (Barwertfaktoren für die Kapitalisierung):

Vervielfältiger = [Abbildung]

$q = 1 + \text{Zinssatz}$, wobei Zinssatz = [Abbildung]

$p = \text{Zinsfuß}$

$n = \text{Restnutzungsdauer} / \text{Restlaufzeit}$

Das jeweilige Berechnungsergebnis ist kaufmännisch auf vier Nachkommastellen zu runden.

Zitiervorschlag: Anlage 21 BewG

Quelle: Bundesamt für Justiz, abgerufen 02.07.2026

Nicht-amtliche Lesefassung — verbindlich ist das Bundesgesetzblatt

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