

99102015010003

Kraftfahrzeugsteuer Befreiung für Elektrofahrzeuge

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/100673440/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102015010003
Leistungsbezeichnung I	Kraftfahrzeugsteuer Befreiung für Elektrofahrzeuge
Leistungsbezeichnung II	Exemption from vehicle tax for registered electric vehicles
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Befreiung (10)
SDG-Informationsbereich	nicht SDG-relevant
Lagen Portalverbund	Fahrzeugsteuern (1060600), Fahrzeugbesitz (1090200), An- und Abmelden von Fahrzeugen (2110300)

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Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	18.12.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/kraftstg/_3d.html
Teaser	Have you purchased an all-electric vehicle or converted an existing vehicle to an all-electric vehicle? Then you can be exempt from vehicle tax for up to 10 years.
Volltext	<p>In the interests of environmental protection, the German government is promoting pure electric vehicles through tax breaks, among other things.</p> <p>Pure electric vehicles</p> <p>As the owner of a purely electric vehicle, you are exempt from vehicle tax for a limited period from the day of initial registration.</p> <p>The following regulations then apply to you:</p> <ul style="list-style-type: none"> • If the electric vehicle is registered for the first time in the period from May 18, 2011 to December 31, 2025, you are exempt from motor vehicle tax for up to 10 years, but no longer than until December 31, 2030. <ul style="list-style-type: none"> • After that, the vehicle tax payable will be reduced by 50 percent. • If the electric vehicle changes hands, the tax exemption is transferred to the new owner, provided the exemption period has not yet expired. <p>Purely electric vehicles within the meaning of the Motor Vehicle Tax Act are</p> <ul style="list-style-type: none"> • Vehicles that are powered exclusively by electric motors. • Vehicles that are powered entirely or predominantly by mechanical or electrochemical energy storage devices such as batteries.

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	<ul style="list-style-type: none"> • Vehicles powered entirely or predominantly by zero-emission energy converters such as hydrogen-powered fuel cells. <p>Retrofitted electric vehicles</p> <p>The exemption from vehicle tax also applies to appropriately retrofitted electric vehicles. If all the requirements for your retrofitted electric vehicle are met, you will be exempt from vehicle tax for a period of 10 years, but until 31.12.2030 at the latest. The tax concessions for retrofitted electric vehicles apply from the date of retrofitting on which the registration authority determines that the requirements have been met.</p>
Erforderliche Unterlagen	You do not need to submit any documents.
Voraussetzungen	<ul style="list-style-type: none"> • The vehicle must be powered exclusively by electric motors when first registered. • Retrofitted vehicles with electric drive must meet the following requirements: <ul style="list-style-type: none"> • The vehicle was originally powered by a positive-ignition or compression-ignition engine at the time of initial registration. • The vehicle was retrofitted appropriately to a purely electric vehicle in the period from 18.05.2016 to 31.12.2025. • A general operating license was issued for the vehicle parts used in the conversion.
Kosten	There are no costs.
Verfahrensablauf	<p>The following applies to newly registered all-electric vehicles:</p> <ul style="list-style-type: none"> • You do not need to submit an application. • The determination as to whether your vehicle is a subsidized pure electric vehicle is made on the basis of the vehicle data transmitted by the registration authority. • You are exempt from motor vehicle tax from the day of initial registration.

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The following applies to appropriately converted pure electric vehicles:

- If you want to register your appropriately converted vehicle as a pure electric vehicle, this will be checked by the responsible registration authority.
- The tax concessions apply from the day of conversion on which the registration authority determines that the requirements have been met.

Bearbeitungsdauer
Frist

- The first registration of your electric vehicle must have taken place between 18.05.2011 and 31.12.2025.
- If your purely electric vehicle has been appropriately converted, the date of conversion must be between 18.05.2016 and 31.12.2025.

weiterführende Informationen

<https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Kraftfahrzeugsteuer/Steuerverguenstigungen/Elektrofahrzeuge/elektrofahrzeuge.html>
<https://www.zoll-portal.de/dienstleistungen-privatpersonen>
<https://www.zoll-portal.de/dienstleistungen-unternehmen>
https://www.zoll.de/DE/Service/Dienststellensuche/Kfz-Steuer/Schritt_02/dienststellenfinder_node.html

Hinweise

- The periods during which a vehicle is taken out of service have no effect on the tax exemption.
- The periods outside the operating period specified on a seasonal license plate have no effect on the tax exemption.
- Hybrid vehicles that have an internal combustion engine as well as an electric motor are not considered electric vehicles. This also includes electric vehicles that are equipped with an internal combustion engine as a range extender.

Rechtsbehelf

- Appeal
 - Detailed information on how to lodge an objection can be found in the tax assessment notice. You can also lodge an objection online in the ZollPortal. To do this, select the "Objection" section in the service

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	<p>overview under "General services".</p> <ul style="list-style-type: none"> • Appeal to the tax court: This usually takes place after the objection procedure.
Kurztext	<ul style="list-style-type: none"> • Vehicle tax exemption for electric vehicles • Registered pure electric vehicles can benefit from tax advantages • Exemption from vehicle tax: up to 10 years for first registrations between 18.05.2011 and 31.12.2025, but until 31.12.2030 at the latest • after expiry of the tax exemption, the vehicle tax payable is reduced by 50 percent • these regulations also apply to motor vehicles that have subsequently been appropriately converted to an all-electric drive • Prerequisite: retrofitting takes place between 18.05.2016 and 31.12.2025 • Hybrid vehicles are not purely electric vehicles and are not covered by the tax concessions • Tax concessions for pure electric vehicles are not subject to application and apply <ul style="list-style-type: none"> • for pure electric vehicles from the date of first registration or • for retrofitted vehicles with an all-electric drive, from the date of appropriate conversion and determination by the registration authority that the requirements have been met • Responsible: competent registration authority
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Kraftfahrzeugsteuer Befreiung für Elektrofahrzeuge, Kraftfahrzeugsteuer Befreiung für Elektrofahrzeuge