

99102015039001

Kraftfahrzeugsteuer Erstattung bei Beförderungen von Fahrzeugen mit der Eisenbahn

Heruntergeladen am 04.06.2025

<https://fimportal.de/xzufi-services/100673442/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102015039001
Leistungsbezeichnung I	Kraftfahrzeugsteuer Erstattung bei Beförderungen von Fahrzeugen mit der Eisenbahn
Leistungsbezeichnung II	Applying for a refund of vehicle tax for the transportation of vehicles by rail
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	Erstattung (39)
SDG-Informationsbereich	nicht SDG-relevant

Modul	Sachverhalt
Lagen Portalverbund	An- und Abmelden von Fahrzeugen (2110300)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2024
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/kraftstg/_4.html
Teaser	If you transport your vehicle by rail for a certain number of journeys within a 12-month period, you can receive a full or partial refund of the vehicle tax under certain conditions.
Volltext	If you have road vehicles transported on railroad tracks using freight transport, you can have the vehicle tax refunded under certain conditions. Whether and how much the refund is depends on the number of journeys within 12 months and the distance traveled. Reimbursement of vehicle tax The tax for the vehicle being transported • must be paid regularly in advance, • cannot be deferred due to expected refunds and • can only be refunded if you have submitted an application within 5 years. Otherwise the claim is time-barred. You can also apply for reimbursement of the tax-relevant trailer surcharge, regardless of whether the vehicle was transported by rail alone or with a trailer. The following applies to the refund and payment period: • The refund period is 12 months. • This must coincide with the start of the payment period, i.e. the period for which you pay tax on the vehicle.

Modul
Sachverhalt

- As the vehicle owner, you can determine which payment period the decisive 12 months should begin with.
- Several refund periods do not have to follow each other seamlessly. This means that there can be any amount of time between individual refund periods.
- If your vehicle is permanently or temporarily immobilized, you have the option of applying for a tax refund for a shorter period.

It is irrelevant for the refund whether

- the vehicle was transported loaded or empty,
- all or only part of the journey was made by rail.

Erforderliche Unterlagen

- Application for reimbursement of vehicle tax
- Proof of transportation by rail

Voraussetzungen

- The following conditions apply for full or partial reimbursement of the 12-month reimbursement period:
 - more than 124 journeys: full refund
 - between 94 and 123 journeys: 75% of the annual tax
 - between 63 and 93 journeys: 50% of the annual tax
 - between 32 and 62 journeys: 25% of the annual tax
- The supporting documents must be consecutive records of the distances traveled.
- Each journey must be certified by the domestic or foreign railroad, for example by means of stamped shipping orders.

Kosten

There are no costs.

Verfahrensablauf

To receive a refund, you must apply online or in writing. The main customs office will check your application.

Online application in the customs portal:

- Open the website www.zoll-portal.de and register with your ELSTER account.
- As a company, create a business customer account with your ELSTER account or add a user account to an

Modul
Sachverhalt

existing business customer account in the customs portal.

- If you have already created an account in the customs portal, log in with ELSTER or Zoll-Ident.
- Select the "Vehicle tax" service.
- Under the heading "Other services", select "Other applications".
- Finally, you can "Start a new application" via the "Other applications and notifications" button.
- Enter all the necessary information.
- Upload the supporting documents.
- You can agree to receive the response to your application digitally via the customs portal.
- You can retrieve the decision on your application electronically once it has been processed.
- If approved, you will receive a refund notice and the vehicle tax will be refunded to the account you specified.

Written application:

- Create an informal application for a refund of the vehicle tax.
- Submit the application, including all supporting documents, to the relevant main customs office.
- If your application is approved, you will receive a refund notice and the vehicle tax will be refunded to the account you have specified.

Bearbeitungsdauer	2 - 4 Woche(n)
Frist	5 Jahr(e) The tax for your vehicle can only be refunded if you have submitted an application within 5 years. Otherwise the claim is time-barred.
weiterführende Informationen	https://www.zoll-portal.de/dienstleistungen-privatpersonen https://www.zoll-portal.de/dienstleistungen-unternehmen
Hinweise	If the distance traveled by rail is longer than 400 kilometers, a trip is counted twice.

Modul

Sachverhalt

If the distance traveled by rail is longer than 800 kilometers, a trip is counted three times.

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 customs portal. To do this, select the "Appeal" section under "General services" in the service overview.
- Appeal to the tax court. This usually takes place after the objection procedure.

Kurztext

- Vehicle tax refund for transportation of vehicles by rail
 - Reimbursement of vehicle tax is possible if a vehicle has been transported by rail for at least 124 journeys within 12 months
 - If the 124 journeys are not reached, the refund can be made on a pro rata basis:
 - between 94 and 123 journeys: 75% of the annual tax
 - between 63 and 93 journeys: 50% of the annual tax
 - between 32 and 62 journeys: 25% of the annual tax
 - if the distance traveled by rail is longer than 400 kilometers, one trip is counted twice
 - If the distance traveled by train is longer than 800 kilometers, one trip is calculated three times
 - Vehicle tax must be paid regularly in advance and is then reimbursed if the conditions are met
 - The refund and payment periods must begin at the same time
 - Journeys by rail must be proven individually for each vehicle by means of
 - consecutive records of the routes traveled
 - certification of each journey by the domestic or foreign railroad, for example by stamped dispatch orders
 - an application for reimbursement must be submitted
 - Responsible: locally competent main customs office

Ansprechpunkt

Zuständige Stelle

Formulare

Modul	Sachverhalt
Ursprungsportal	Kraftfahrzeugsteuer Erstattung bei Beförderungen von Fahrzeugen mit der Eisenbahn, Kraftfahrzeugsteuer Erstattung bei Beförderungen von Fahrzeugen mit der Eisenbahn