

99102143017000

Steuervergünstigung der Kraftfahrzeugsteuer Bewilligung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102748135/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102143017000
Leistungsbezeichnung I	Steuervergünstigung der Kraftfahrzeugsteuer Bewilligung
Leistungsbezeichnung II	Receive a tax reduction or exemption from motor vehicle tax
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	Bewilligung (17)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Fahrzeugsteuern (1060600), Fahrzeugbesitz (1090200), An- und Abmelden von Fahrzeugen (2110300)

Modul	Sachverhalt
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/_3.html https://www.gesetze-im-internet.de/kraftstg/_3a.html https://www.gesetze-im-internet.de/kraftstg/_17.html https://www.gesetze-im-internet.de/kraftstdv_2017/_7.html
Teaser	<p>If you are the owner of a vehicle, you can apply for a vehicle tax concession in the form of a tax reduction or complete exemption from vehicle tax under certain conditions.</p>
Volltext	<p>If a motor vehicle (motor vehicle) is registered for you as a private individual or for your company, you pay motor vehicle tax.</p> <p>You can apply for a tax concession for this. Whether you receive a tax reduction or a complete exemption from vehicle tax depends on your vehicle, its intended use and your personal requirements.</p> <p>The following types of tax concessions are available:</p> <ul style="list-style-type: none"> • with a full tax exemption, you do not have to pay any vehicle tax. • in the case of a tax reduction, the amount of tax you have to pay is reduced. <p>You can apply for a tax concession, for example, if:</p> <ul style="list-style-type: none"> • You use your vehicle exclusively in agriculture or forestry. • you use your vehicle as a public authority or company for specific purposes, such as street cleaning, for fire department operations or for disaster control. You can also receive special-purpose concessions if you use your vehicle for humanitarian aid

Modul

Sachverhalt

transportation abroad, for example, or for the fairground trade, as well as for other purposes specified in the Motor Vehicle Tax Act.

- you are a person with a severe disability and a vehicle is registered to you. The type of tax concession depends on the characteristics in your severely disabled person's pass.

Erforderliche Unterlagen

- completed application form
- the documents required for the application can be found in the respective application for tax relief or the corresponding information sheet
- if another person represents you: valid power of attorney

Voraussetzungen

Tax relief for people with severe disabilities:

- Basic requirements:
 - You have a severe disability.
 - A vehicle is registered in your name.
 - The vehicle is also registered in your name if you are a minor.
 - If you do not drive your vehicle yourself, the journeys must be for your transportation or household management.
- Requirements for full tax exemption:
 - Your severely disabled person's pass must contain at least one of the following characteristics:
 - H = helplessness in the activities of daily living
 - BI = blindness or severe visual impairment
 - aG = exceptional walking disability.
 - You were already exempted from motor vehicle tax on or before 31.05.1979 and your severely disabled person's pass contains one of the following characteristics:
 - War-disabled (severely war-disabled person according to the Federal Pension Act)
 - VB = entitlement to benefits (severely disabled former soldiers of the German Armed Forces, those doing civilian service or political prisoners of the former GDR)
 - EB = Entitlement to compensation (victims of National Socialist persecution)

Modul

Sachverhalt

- Prerequisite for a tax reduction of 50 percent:
 - Your severely disabled person's pass has an orange area printed on it.
 - Your severely disabled person's pass must contain at least one of the following signs:
 - G = walking disability
 - Gl = deafness.
 - You waive your right to free transportation on public transport.
 - Your supplementary sheet to the severely disabled person's pass does not contain a corresponding token.

Tax exemption for agriculture and forestry:

- Requirements for a tax exemption for tractors and special vehicles recognized under motor vehicle tax law within the meaning of the Motor Vehicle Tax Act and for motor vehicle trailers:
 - Tractors and special vehicles within the meaning of the Motor Vehicle Tax Act and motor vehicle trailers may only be used for the following agricultural and forestry purposes:
 - in agricultural or forestry operations,
 - to carry out contract work for agricultural or forestry operations,
 - for transportation for agricultural or forestry operations, if these begin or end in an agricultural or forestry operation,
 - for the transportation of milk, skimmed milk, whey or cream,
 - by farmers and foresters for the maintenance of public green spaces or for street cleaning
 - street cleaning on behalf of municipalities or municipal associations.
 - Exceptions are tractor units and semi-trailers as well as special vehicles not recognized under motor vehicle tax law within the meaning of the Motor Vehicle Tax Act. You cannot receive a tax exemption for these vehicles.

Modul

Sachverhalt

Further tax exemptions depending on the intended use of the vehicle:

- Requirements for a use-related tax exemption by an authority or company:
 - You use your vehicle exclusively:
 - for road construction and it is registered for a local authority,
 - for street cleaning, including winter road maintenance,
 - in the fire department, in civil protection, for civil air defense purposes, in the event of accidents, in the rescue service or for transporting the sick.
 - Your vehicle is externally recognizable for its intended use.
- Prerequisites for a use-related tax exemption may also exist for:
 - Vehicles used by non-profit organizations for the transport of humanitarian aid abroad or for related preparatory trips,
 - Buses and coaches and passenger cars with 8 or 9 seats, including the driver's seat, as well as vehicle trailers carried behind these vehicles if you use your vehicle for more than 50 percent of the total distance traveled on regular services,
 - towing vehicles as well as caravans, motorhomes and caravans, provided the vehicles are used exclusively for the operation of a fairground business or are used exclusively for the fairground business.
 - Vehicles used exclusively to transport large containers, swap bodies and vehicle trailers in combined transport from the place of loading to the nearest railroad station or to an inland or seaport or to collect them from there and deliver them to the place of unloading.

Kosten

There are no costs.

Verfahrensablauf

You can apply for a tax concession for motor vehicles online via the customs portal or in writing.

Online application in the customs portal:

- Go to the website www.zollportal.de

Modul

Sachverhalt

- You must register before using the customs portal for the first time.
 - As a private individual, you create a citizen account with your ELSTER account, ID card or BundID
 - As a company, you create a business customer account with your ELSTER account or add a user account to an existing business customer account in the customs portal
 - If you have already created an account in the customs portal, log in with ELSTER, your ID card, BundID or Zoll-Ident.
 - Select the "Vehicle tax" service
 - Go to "Manage tax relief".
 - Select "Apply for tax relief"
 - Fill in the required fields.
 - Upload the necessary evidence as digital files.
 - You can agree to receive the response to your application digitally via the customs portal.
 - You can retrieve the decision on your application online in the customs portal once it has been processed.

Written application:

- You can submit your application to the registration authorities when registering the vehicle or later to the competent main customs office.
- You can download the application form from the customs administration website and print it out:
 - If you are a severely disabled person, use the "Application for tax relief for severely disabled persons in accordance with Section 3a of the German Motor Vehicle Tax Act (Kraftfahrzeugsteuergesetz - KraftStG)" (form 3809).
 - For a tax exemption for agricultural and forestry vehicles, use the "Application for tax exemption for agricultural and forestry vehicles in accordance with Section 3(7) of the German Motor Vehicle Tax Act (Kraftfahrzeugsteuergesetz - KraftStG)" (Form 3813).
 - For other tax concessions, use the "Application for tax exemption in accordance with the Motor Vehicle Tax Act" (form 3814) or the "Application with declaration for tax concessions for trailers in

Modul	Sachverhalt
	<p>accordance with Section 10 (1) of the Motor Vehicle Tax Act" (form 3811).</p> <ul style="list-style-type: none"> • Complete the form and sign it. • Send your application by post or fax to your local main customs office. You can also submit your application in person at any contact point (motor vehicle tax) in your area. • If you use forms 3811, 3813 or 3814, you can also send your application by e-mail. For data protection reasons, an application using form 3809 should not be submitted by e-mail, but only by post or fax. • The main customs office will check your application and you will receive a written decision.
Bearbeitungsdauer	You will usually receive feedback or a notification within 4 weeks.
Frist	<p>Your tax concession applies until the conditions for it cease to apply or you deregister your vehicle. You must inform your main customs office immediately in writing or online in the customs portal, • if the conditions for your tax concession cease to apply or • if your tax-privileged vehicle is temporarily used for purposes that are not tax-privileged.</p>
weiterführende Informationen	<p>https://www.zoll.de/DE/Privatpersonen/Kraftfahrzeugsteuer/Steuerverguenstigungen/steuerverguenstigungen_node.html</p> <p>https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Kraftfahrzeugsteuer/Steuerverguenstigungen/Allgemeines/allgemeines_node.html</p> <p>https://www.zoll-portal.de/dienstleistungen-privatpersonen</p> <p>https://www.zoll-portal.de/dienstleistungen-unternehmen</p>
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Objection: You will find detailed information on how to lodge an objection in your tax assessment notice. • You can also lodge an objection online in the customs portal. • Legal action before the tax court, usually after the objection procedure
Kurztext	• Tax relief on motor vehicle tax Authorization

Modul

Sachverhalt

- Motor vehicle owners can receive tax concessions
- Applications can be made in writing:
 - directly when registering the vehicle or
 - at any later point in time if the requirements are met
- depending on the type of tax concession, can be applied for by:
 - private individuals
 - companies
- The following tax concessions can be applied for:
 - Tax exemption: no tax has to be paid
 - Tax reduction: the tax amount is generally reduced by 50 percent
 - For vehicle registrations for people with severe disabilities, the amount of the tax reduction depends on the characteristics of the severely disabled person's ID card
 - Companies can apply for tax exemptions for certain vehicles, e.g. for exclusive use
 - for preferential agricultural or forestry purposes
 - for the fairground trade
 - for transporting the sick
 - for street cleaning
 - Notification obligation if the conditions for a tax concession cease to apply
 - Vehicle tax liability ends when the vehicle is deregistered or re-registered with the registration authority
 - Responsible: locally competent main customs office

Ansprechpunkt

Zuständige Stelle

Formulare

Ursprungsportal

Steuervergünstigung der Kraftfahrzeugsteuer
Bewilligung, Steuervergünstigung der
Kraftfahrzeugsteuer Bewilligung