

99026002088000, 99026002088000

Motor vehicle: Logbook for company vehicles or vehicles leased to employees

Heruntergeladen am 12.07.2025

<https://fimportal.de/xzufi-services/8963722/L100001>

Modul	Sachverhalt
Leistungsschlüssel	99026002088000, 99026002088000
Leistungsbezeichnung I	Motor vehicle: Logbook for company vehicles or vehicles leased to employees
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Hessen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Fahrzeugangelegenheiten (026)
Verrichtungskennung	Anordnung (088)
SDG-Informationsbereich	

Modul	Sachverhalt
Lagen Portalverbund	Führerscheine (1090100)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	06.01.2016
Fachlich freigegeben durch	Hessian Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/estg/_6.html https://www.gesetze-im-internet.de/estg/_8.html https://www.gesetze-im-internet.de/estg/_6.html https://www.gesetze-im-internet.de/estg/_8.html
Teaser	
Volltext	A logbook is used to distinguish between business/professional and private journeys. It must be conducted promptly and in a closed form and fully reflect the journeys to be recorded, including the mileage reached at the end, in their continuous context. A collection of loose sheets is not permitted as a logbook. For business/professional journeys, a logbook must contain at least the following information: • Date and mileage at the beginning and end of each individual operational/professional journey • Destination (in case of detours also the itinerary) • Purpose of travel • Names of the business partners visited For private trips, mileage is sufficient; for journeys between home and (first) permanent establishment/first place of work, a short note in the logbook is sufficient. If the correctness of the logbook is not recognised by the tax authorities, the use of the motor vehicle for private journeys and for journeys between home and (first) permanent establishment/first place of activity must in principle be assessed according to standard rates. The keeping of an electronic logbook is also permitted. So you can easily record your business/professional

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	and private trips on your PC. The prerequisite is that the same knowledge can be gained from the electronic logbook as from a manually kept logbook. When printing electronic records, subsequent changes to the recorded information must be technically excluded, or at least documented. Electronic logbooks are offered by various manufacturers.
Erforderliche Unterlagen	
Voraussetzungen	
Kosten	
Verfahrensablauf	
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Kfz: Fahrtenbuch für betriebliche oder an Arbeitnehmer Überlassene Fahrzeuge, Motor vehicle: Logbook for company vehicles or vehicles leased to employees