

99102015111000

# Pay vehicle tax (SEPA direct debit)

Heruntergeladen am 29.06.2025

<https://fimportal.de/xzufi-services/6000712-99102015111000/L100009>

Modul	Sachverhalt
Leistungsschlüssel	99102015111000
Leistungsbezeichnung I	Pay vehicle tax (SEPA direct debit)
Leistungsbezeichnung II	Pay vehicle tax (SEPA direct debit)
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Sachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	
Fachlich freigegeben am	

Modul	Sachverhalt
Fachlich freigegeben durch	
Handlungsgrundlage	• Kraftfahrzeugsteuergesetz (KraftStG)
Teaser	<p>When registering a vehicle, you must authorise the Federal Customs Authority to debit the vehicle tax by direct debit. To do this, you issue the authority with a SEPA direct debit mandate. In principle, the vehicle can only be registered if you do so. In addition, you as the vehicle owner must not have any motor vehicle tax arrears.</p>
Volltext	<p>Issue SEPA direct debit mandate for collection of vehicle tax</p> <p>When registering a vehicle, you must authorise the Federal Customs Authority to debit the vehicle tax by direct debit. To do this, you issue the authority with a SEPA direct debit mandate. In principle, the vehicle can only be registered if you do so. In addition, you as the vehicle owner must not have any motor vehicle tax arrears.</p> <p>Taxation principles</p> <p>Motor vehicle tax is levied on the holding of vehicles for use on public roads. The motor vehicle tax is calculated for motorbikes and passenger cars subject to registration according to the engine capacity, and for all other vehicles according to the total weight permitted by traffic law. For passenger cars, mobile homes and for trucks over 3.5 t total weight, the emission behaviour is also decisive.</p> <p>For the assessment of pollutant emissions, carbon dioxide emissions ("CO2 tax" for passenger cars from 1.7.2009) and for the assessment of other bases of taxation of a technical nature, the findings of the transport authorities (registration offices) are binding.</p>
Erforderliche Unterlagen	<ul style="list-style-type: none"> <li>• SEPA Direct Debit Mandate" form</li> <li>• if applicable: "Vehicle registration by an authorised representative" form</li> </ul> <p>("Forms &amp; Online Services" after entering the location</p>

Modul	Sachverhalt
	or in paper form at the registration authority)
Voraussetzungen	You must pay tax on every vehicle registered in your name. In order to facilitate the collection of vehicle tax, the registration of a vehicle is only possible if a mandate to collect vehicle tax by direct debit has been issued. In addition, no previous motor vehicle tax amounts may be outstanding.
Kosten	<ul style="list-style-type: none"> <li>• Procedural costs: none</li> <li>• if applicable: costs for registration and registration and re-registration of the vehicle</li> </ul>
Verfahrensablauf	<p>Vehicle registration: Direct debit mandate</p> <p>If you want to register a vehicle in your name, you must hand in the completed and signed "SEPA direct debit mandate" form at the vehicle registration office. If you have the registration or re-registration carried out by a representative (e.g. from a car dealer), he or she will also need a power of attorney from you. Use the prescribed form for this as well (Forms &amp; Online Services).</p> <p>Tax assessment and payment of tax</p> <p>After registration, you will automatically receive a tax assessment from the main customs office. This contains the vehicle tax number, the vehicle tax assessed and all necessary payment information.</p> <p>You must always pay the vehicle tax for one year in advance.</p> <p>Attention! Your vehicle can only be registered if you have given the Dresden Main Customs Office a SEPA direct debit mandate. The amount will be debited automatically from the specified account. You can recognise the debits by the creditor identification number DE09ZZ0000001) and the mandate reference number.</p>

## Modul

## Sachverhalt

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Please note: An annual tax of more than EUR 500 can be paid in equal semi-annual amounts plus three percent. If the annual tax is more than EUR 1,000, payment can be made in equal quarterly amounts plus six percent.

### Vehicle deregistration and tax refund

If the tax liability ends, for example because you deregister your vehicle, a new amount will be assessed for the last period between the start and deregistration. The excess tax paid in advance will then be refunded to you.

If a vehicle is sold, the tax liability for the seller ends at the time when the prescribed notification of sale is received by the registration authority, at the latest when the new vehicle registration certificate is handed over to the purchaser. In addition to the notification of the purchaser's address, such notification also includes confirmation of receipt of the vehicle documents (see also information in the vehicle registration certificate and motor vehicle tax notice).

The acquirer can act in an exempting capacity for the transferor by fulfilling the obligation incumbent upon him to register or re-register the vehicle in his name. If the transferee does not fulfil this obligation, the previous vehicle owner cannot invoke the fact that the transferee is obliged to register or re-register the vehicle under the agreements made.

The transferor bears the full risk of non-termination of his tax liability if he fails to submit the prescribed notice of sale to the registration office himself.

### Change of bank details

If your bank details change, you must notify the Dresden Main Customs Office of the new account details as soon as possible. To do this, issue a new SEPA direct debit mandate for the collection of vehicle

Modul	Sachverhalt
	tax (forms & online services).
Bearbeitungsdauer	
Frist	
weiterführende Informationen	
Hinweise	
Rechtsbehelf	
Kurztext	
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	