99102015149000, 99102015149000

Exemption or reduction from motor vehicle tax for severely disabled persons

Modul	Sachverhalt
Leistungsschlüssel	99102015149000, 99102015149000
Leistungsbezeichnung I	Exemption or reduction from motor vehicle tax for severely disabled persons
Leistungsbezeichnung II	
Typisierung	2/3 - Bund: Regelung (2 oder 3), Land/Kommune: Vollzug
Quellredaktion	Niedersachsen
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	Sozialleistungen (107)
Verrichtungskennung	Erteilung (001)
SDG-Informationsbereich	

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Lagen Portalverbund	Fahrzeugbesitz (1090200), An- und Abmelden von Fahrzeugen (2110300), Fahrzeugsteuern (1060600)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	10.02.2017
Fachlich freigegen durch	Federal Ministry of Finance
Handlungsgrundlage	http://www.gesetze-im-internet.de/kraftstg/__3a.html https://www.gesetze-im-internet.de/kraftstdv_2017/__7.html http://www.gesetze-im-internet.de/kraftstg/__3a.html https://www.gesetze-im-internet.de/kraftstdv_2017/__7.html
Teaser	
Volltext	If you have a severely disabled person's pass that identifies you as helpless, blind or exceptionally handicapped, you are exempt from motor vehicle tax for exactly one vehicle that is registered for severely disabled persons. If you otherwise have a severely disabled person's pass, the motor vehicle tax for exactly one vehicle registered for severely disabled persons is reduced by half. In this case, the tax reduction will only be granted as long as you waive your right to free public transport. The tax relief does not apply if the vehicle • for the carriage of goods (except hand luggage), • for the carriage of passengers for remuneration (with the exception of occasional carriage) or • is used by other persons for journeys which are not connected with the movement or housekeeping of the disabled person.
Erforderliche Unterlagen	• Severely disabled person's pass (or copy) • after registration: registration certificate Part I (vehicle registration document) • for a reduction of the motor vehicle tax additionally:

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	the supplement to the severely disabled person's pass In order to reduce the vehicle tax by half, the severely disabled person's pass must have an orange surface imprint entitling you to free transport in local public transport. No token may be affixed to the addendum to the identity card.
Voraussetzungen	• Registration of the vehicle approved for severely disabled persons • for a tax exemption Severely disabled persons of the applicant in which one of the following marks is entered: H (helpless), Bl (blind) or aG (exceptionally handicapped) • for a tax reduction by half, you must have another severely disabled person's pass and prove that you have renounced free public transport to which you would otherwise be entitled (by missing a token on the supplement of your identity card).
Kosten	There are no fees.
Verfahrensablauf	You must receive the tax relief in writing or electronically. • as part of the registration of the vehicle with the registration authority or • at the competent main customs office. In any case, you can obtain the corresponding forms from the registration authorities. The benefit is noted by the registration authority or the main customs office on the registration certificate Part 1 (vehicle registration document). If you use your vehicle temporarily or permanently for purposes other than those for which you benefit, you must inform the competent main customs office immediately. For the duration of this different use, a motor vehicle tax is set at the regular rate.
Bearbeitungsdauer	
Frist	Deadlines may have to be observed. Please contact the competent authority.

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weiterführende Informationen	
Hinweise	Further information can be found on the website of the Customs Administration: http://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Kraftfahrzeugsteuer/kraftfahrzeugsteuer_node.html;jsessionid=2229E908807847CA54BC9419D88D029B http://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Kraftfahrzeugsteuer/kraftfahrzeugsteuer_node.html;jsessionid=2229E908807847CA54BC9419D88D029B
Rechtsbehelf	
Kurztext	If the conditions are met, a tax reduction or exemption from motor vehicle tax is granted for severely disabled persons.
Ansprechpunkt	The responsibility lies with the main customs office. For the first registration of the vehicle: The responsibility lies with the district and the independent city.
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/content.do https://www.formulare-bfinv.de/ffw/content.do
Ursprungsportal	Exemption or reduction from motor vehicle tax for severely disabled persons, Befreiung oder Ermäßigung von der Kraftfahrzeugsteuer für Schwerbehinderte Erteilung