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# Beförderungseinzelbesteuerung Erhebung

Heruntergeladen am 22.05.2025

<https://fimportal.de/xzufi-services/102748112/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102138111000
Leistungsbezeichnung I	Beförderungseinzelbesteuerung Erhebung
Leistungsbezeichnung II	Paying VAT on passenger transport by bus across the border to German seaports and Switzerland
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	Erhebung (111)
SDG-Informationsbereich	Zollverfahren für Einfuhren und Ausfuhren gemäß dem Zollkodex der Union
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)

Modul	Sachverhalt
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	30.09.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/ustg_1980/_16.html">https://www.gesetze-im-internet.de/ustg_1980/_16.html</a> <a href="https://www.gesetze-im-internet.de/ustg_1980/_18.html">https://www.gesetze-im-internet.de/ustg_1980/_18.html</a>
Teaser	<p>If you, as a company, transport passengers across the borders at German seaports or across the border to Switzerland with buses and coaches that are not registered in Germany, you must pay turnover tax.</p>
Volltext	<p>The tax arises if</p> <ul style="list-style-type: none"> <li>• your bus or coach is not registered in Germany and</li> <li>• you transport passengers in occasional traffic across a third-country border of the Federal Republic of Germany against payment. Occasional transport means, for example, excursion trips, holiday destination trips and transport with rented buses. A third-country border of the Federal Republic of Germany is a border with a state that is not a member of the European Union, i.e. the borders between Switzerland and Germany and at German seaports.</li> </ul> <p>You must pay the tax whether you run a company based in Germany or abroad, or whether you transport German or foreign passengers. The tax is due as soon as the bus crosses the border. The customs office at the border levies the turnover tax for each transport individually in the so-called individual transport taxation procedure.</p> <p>In the individual transport taxation procedure, the turnover tax is calculated on the basis of an average transport charge. The average transportation charge is 4.43 cents. At a tax rate of 19 percent, the sales tax is therefore 0.84 cents for each passenger kilometer that</p>

## Modul

## Sachverhalt

you travel in the Federal Republic of Germany. You calculate the passenger kilometers by multiplying the number of passengers carried by the number of kilometers the motor bus actually traveled in the Federal Republic of Germany.  
For example: If you transport 50 persons in a bus over 100 kilometres in Germany, the result is 5000 passenger kilometres.

In the case of individual transport taxation, no input tax is taken into account. This means that the sales tax you pay when purchasing goods or services for your business, so-called input tax, is not refunded. However, you can claim a refund of input tax amounts if the input taxes are related to a passenger transport that has been subject to individual transport taxation.

### Erforderliche Unterlagen

You do not need to submit any additional documentation.

### Voraussetzungen

- The buses and coaches with which you transport passengers are not registered in Germany.
- Your buses and coaches cross third-country borders of the Federal Republic of Germany on an occasional basis.

### Kosten

There are no costs for you.

### Verfahrensablauf

When leaving and entering the Federal Republic of Germany via German seaports or the border with Switzerland (third-country border):

- For each individual journey, complete the VAT declaration form on the carriage of passengers in international occasional transport with buses and coaches not registered in Germany in duplicate. You can do this in advance. You can also get the form directly at the customs office at the border.
- The carrier of the bus or coach, e.g. the driver, must hand in both completed forms to the customs office at the border.
- The customs office assesses the tax and returns a copy of the form to the carrier.
- The carrier must pay the tax immediately.
- The customs office gives the carrier a tax receipt.

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	<p>The carrier must carry this receipt and the form with him throughout the journey.</p> <p>When leaving the Federal Republic of Germany via German seaports or the border with Switzerland (third country border):</p> <ul style="list-style-type: none"> <li>• The carrier must present the receipt and the form to the customs office at the border when leaving the Federal Republic of Germany for a third country. If the number of passenger-kilometres actually covered by the bus or coach in the Federal Republic of Germany subsequently differs from the number on the form at the time of entry, the carrier must submit a new tax return as referred to above and the procedure is as above. If the amount is less than EUR 2.50, the carrier does not have to submit a new tax return.</li> </ul>
Bearbeitungsdauer	Calculation of the tax amount at the border: immediately Issuance of the tax assessment at the border: immediately
Frist	Submission of the tax return: Immediately upon each transport (entry or exit) across a third country border to the Federal Republic of Germany. Payment of the tax: immediately
weiterführende Informationen	<a href="https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Merkblaetter/2020-08-31-Umsatzsteuer-Merkblatt-Personenbefoerderung-Omnibusse.html">https://www.bundesfinanzministerium.de/Content/DE/Downloads/BMF_Schreiben/Steuerarten/Umsatzsteuer/Merkblaetter/2020-08-31-Umsatzsteuer-Merkblatt-Personenbefoerderung-Omnibusse.html</a>
Hinweise	
Rechtsbehelf	Objection
Kurztext	<ul style="list-style-type: none"> <li>• Individual transport taxation levy               <ul style="list-style-type: none"> <li>• Paying sales tax for passenger transport by bus across the border to German seaports and Switzerland (third-country borders to the Federal Republic of Germany)                   <ul style="list-style-type: none"> <li>• VAT must be paid at the third-country border if the bus is not registered in Germany.</li> <li>• Submission of the VAT declaration for the carriage of</li> </ul> </li> </ul> </li> </ul>

Modul	Sachverhalt
	<p>passengers in international occasional transport with buses and coaches not registered in Germany at the third-country border to the customs office.</p> <ul style="list-style-type: none"> <li>• Fill in the form beforehand or directly at the customs office.</li> <li>• pay the tax immediately at the third-country border</li> <li>• for each border crossing (entry or exit) a new tax declaration in duplicate</li> <li>• responsible: Customs office at the respective third-country border of the Federal Republic of Germany</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> <li>• Forms: yes</li> <li>• Online procedure possible: no</li> <li>• Written form required: yes</li> <li>• Personal appearance required: yes</li> </ul> <p><a href="https://www.zoll.de/SiteGlobals/Forms/Suche/FormulareMerkblaetter_Formular.html?nn=282734&amp;cl2Taxonomies_Themen_3=grenzueberschreitender_kraftverkehr">https://www.zoll.de/SiteGlobals/Forms/Suche/FormulareMerkblaetter_Formular.html?nn=282734&amp;cl2Taxonomies_Themen_3=grenzueberschreitender_kraftverkehr</a></p>
Ursprungsportal	Beförderungseinzelbesteuerung Erhebung, Beförderungseinzelbesteuerung Erhebung