

99102015111000

# Kraftfahrzeugsteuer Erhebung

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/102748133/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102015111000
Leistungsbezeichnung I	Kraftfahrzeugsteuer Erhebung
Leistungsbezeichnung II	Paying 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	Erhebung (111)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Fahrzeugsteuern (1060600), Fahrzeugbesitz (1090200), An- und Abmelden von Fahrzeugen (2110300)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2024

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Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/kraftstg/_1.html">https://www.gesetze-im-internet.de/kraftstg/_1.html</a> <a href="https://www.gesetze-im-internet.de/kraftstg/_5.html">https://www.gesetze-im-internet.de/kraftstg/_5.html</a> <a href="https://www.gesetze-im-internet.de/kraftstg/_11.html">https://www.gesetze-im-internet.de/kraftstg/_11.html</a> <a href="https://www.gesetze-im-internet.de/kraftstdv_2017/_3.html">https://www.gesetze-im-internet.de/kraftstdv_2017/_3.html</a> <a href="https://www.gesetze-im-internet.de/fzv_2023/_63.html">https://www.gesetze-im-internet.de/fzv_2023/_63.html</a>
Teaser	As soon as your vehicle has been registered, you generally have to pay vehicle tax. The amount you have to pay depends on the technical assessment basis of your vehicle.
Volltext	<p>If a motor vehicle has been registered for you as a private individual or for your company, you generally have to pay motor vehicle tax for this vehicle from the day of registration.</p> <p>The following vehicles are subject to motor vehicle tax:</p> <ul style="list-style-type: none"> <li>• Passenger cars,</li> <li>• motorcycles (motorcycles),</li> <li>• motorhomes,</li> <li>• motor vehicle trailers,</li> <li>• Commercial vehicles, for example trucks, tractors, buses;</li> <li>• Light vehicles (3-wheeled and light 4-wheeled motorcycles), for example quads, buggies, trikes.</li> </ul> <p>The amount of tax you have to pay depends on various criteria, including</p> <ul style="list-style-type: none"> <li>• the type of vehicle,</li> <li>• the date of first registration</li> <li>• the type of drive, i.e. the engine of your vehicle,</li> <li>• cubic capacity in cm<sup>3</sup>, i.e. the displacement of the engine,</li> <li>• carbon dioxide test value, i.e. the CO<sub>2</sub> test value in g/km,</li> <li>• whether the vehicle has a seasonal license plate,</li> <li>• for commercial vehicles, motorhomes and trailers, the weight of the vehicle;</li> </ul>

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For classic car license plates and red license plates for recurring use, you pay a fixed flat-rate annual tax, which is lower for motorcycles (motorcycles) than for motor vehicles and trailers.

You can calculate the estimated amount of vehicle tax for your vehicle using the vehicle tax calculator from the Federal Ministry of Finance (BMF).

As the owner of the vehicle, you are the tax debtor and must pay the vehicle tax. If you do not pay the vehicle tax, for example due to insufficient funds in your account, the main customs office will take measures to collect the money from you. This also includes enforcement measures.

Under certain circumstances, you may have to pay less vehicle tax or none at all. This applies, for example, to

- People with severe disabilities,
- foreign vehicles,
- purely electric vehicles and
- cars that produce particularly low emissions.

You must notify your main customs office of the following changes to the account holder:

- Change of name,
- Change of address and
- Change of bank details.

You must notify the registration office directly of the following changes:

- Changes to the vehicle owner's details
- Technical changes to your vehicle

## Erforderliche Unterlagen

Form for issuing a SEPA direct debit mandate (form 032021)

## Voraussetzungen

- Your vehicle, for which you have to pay vehicle tax, was registered in Germany.
- You are not exempt from vehicle tax.
- You are not in arrears with the payment of vehicle

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	tax, including ancillary tax payments, for another vehicle.
Kosten	<p>Abgabe: Es fallen keine Kosten an</p> <p>As a rule, you will not incur any costs for the collection. However, if you fail to pay the vehicle tax on time, this will result in reminders and late payment penalties.</p>
Verfahrensablauf	<p>When you register a vehicle with the registration authority, you must also submit the SEPA direct debit mandate form at the same time. Proceed as follows:</p> <ul style="list-style-type: none"> <li>• You can fill out the form SEPA direct debit mandate for the collection of motor vehicle tax online on the customs website at <a href="http://www.zoll.de">www.zoll.de</a> and present it to the registration office already printed out and signed when you register your vehicle.</li> <li>• You can also obtain the form on site at the registration office, fill it out and sign it.</li> <li>• By doing so, you give your consent for the vehicle tax to be debited from your account.</li> <li>• Once your vehicle has been registered, your registration authority will send all the necessary data and the SEPA direct debit mandate to the responsible main customs office.</li> <li>• Your vehicle tax assessment will be issued on the basis of this data.</li> <li>• Your tax assessment notice will be sent to you by post.</li> <li>• If you have agreed to this, you can also call up the notice online in the customs portal.</li> <li>• In your vehicle tax assessment notice, you will find the amount of tax under "Assessment".</li> <li>• The Request for payment section states the amount, the date on which the amount will be debited from your specified account.</li> <li>• This amount will be debited from the specified account on the same date in subsequent years.</li> <li>• As a rule, you will not receive another tax assessment notice or another payment request.</li> <li>• As a rule, you pay the vehicle tax in advance for the duration of a year.</li> <li>• If the annual tax is more than EUR 500.00, you can also pay the tax in shorter periods.</li> <li>• If you have any questions about your tax assessment</li> </ul>

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notice, please contact the office specified in your tax assessment notice.

You must notify your main customs office of the following changes to the account holder:

- Change of name,
- change of address and
- change of bank details.

You must inform the registration office directly of the following changes:

- Changes to the vehicle owner's details
- Technical changes to your vehicle

If you want to change the SEPA direct debit mandate for an already registered vehicle, you can also do this online in the customs portal:

- Go to the website [www.zollportal.de](http://www.zollportal.de)
- 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
- Under the heading "Manage bank data" you can now issue a new SEPA mandate, change the existing mandate or reactivate your SEPA mandate.
- You will need: Your vehicle tax assessment notice and your holder details

If you want to submit a change to the SEPA direct debit mandate by post or fax:

- Compose an informal letter with the following details:  
License plate number of your vehicle  
Mandate reference number from your vehicle tax assessment

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	<p>notice IBAN of the person making the payment</p> <ul style="list-style-type: none"> <li>• The letter must be signed by the account holder.</li> <li>• Send the letter to your main customs office.</li> </ul> <p>If you wish to notify a new account holder by post or fax:</p> <ul style="list-style-type: none"> <li>• Download the form SEPA direct debit mandate for the collection of vehicle tax on the customs website and fill it out.</li> <li>• Print out the form.</li> <li>• The account holder must sign the form. must sign the form.</li> </ul> <p>Send the form to your responsible main customs office.</p>
Bearbeitungsdauer	You will usually receive your tax assessment notice within 2 weeks of registering your vehicle.
Frist	<ul style="list-style-type: none"> <li>• You must pay the vehicle tax by the due date specified in your vehicle tax assessment notice at the latest.</li> <li>• You must pay vehicle tax for as long as your vehicle is registered in Germany, but for at least one month.</li> <li>• As soon as you deregister or reregister the vehicle with the registration authority, you no longer have to pay vehicle tax.</li> </ul>
weiterführende Informationen	<a href="https://www.zoll.de/DE/Privatpersonen/Kraftfahrzeugsteuer/kraftfahrzeugsteuer_node.html">https://www.zoll.de/DE/Privatpersonen/Kraftfahrzeugsteuer/kraftfahrzeugsteuer_node.html</a> <a href="https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Kraftfahrzeugsteuer/kraftfahrzeugsteuer_node.html">https://www.zoll.de/DE/Fachthemen/Steuern/Verkehrsteuern/Kraftfahrzeugsteuer/kraftfahrzeugsteuer_node.html</a> <a href="https://www.zoll.de/DE/Service/Publikationen/Broschueren/broschueren_node.html">https://www.zoll.de/DE/Service/Publikationen/Broschueren/broschueren_node.html</a> <a href="https://www.bundesfinanzministerium.de/Web/DE/Service/Apps_Rechner/KfzRechner/KfzSteuerrechner.html">https://www.bundesfinanzministerium.de/Web/DE/Service/Apps_Rechner/KfzRechner/KfzSteuerrechner.html</a>
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Objection: You will find detailed information on how to lodge an objection in your tax assessment notice.</li> <li>• You can also lodge an objection online in the customs portal.</li> <li>• Legal action before the tax court, usually after the objection procedure.</li> </ul>

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### Kurztext

- Vehicle tax collection
- Tax liability begins with the registration of a motor vehicle under traffic law
- Prerequisite: No motor vehicle tax arrears Mandatory participation in the SEPA direct debit scheme
- Required form 032021 Motor vehicle tax: SEPA direct debit mandate for SEPA core direct debit (exception: tax-exempt vehicles)
- Procedure: Bring completed form 032021 for SEPA direct debit mandate to the registration office or complete it on site. Changes of account number, change of name and change of account holder are possible via the online service and in writing
- The amount of vehicle tax depends on the type of vehicle
- Tax liability applies for the entire registration period of the vehicle, but for at least one month
- The due date and amount of the vehicle tax are communicated in the vehicle tax assessment notice
- on the due date, the vehicle tax must always be paid in advance for the duration of one year, except for seasonal registrations
- A late payment surcharge is charged for late payment
- The obligation to pay vehicle tax ends when the vehicle is deregistered or re-registered with the registration authority
- Responsible: Locally responsible main customs office

### Ansprechpunkt

### Zuständige Stelle

### Formulare

### Ursprungsportal

Kraftfahrzeugsteuer Erhebung, Kraftfahrzeugsteuer Erhebung