

99102015149000

Kraftfahrzeugsteuer Ermäßigung

Heruntergeladen am 25.06.2025

<https://fimportal.de/xzufi-services/593465/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102015149000
Leistungsbezeichnung I	Kraftfahrzeugsteuer Ermäßigung
Leistungsbezeichnung II	Apply for a vehicle tax concession for severely disabled persons
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	Ermäßigung (149)
SDG-Informationsbereich	nicht SDG-relevant
Lagen Portalverbund	Fahrzeugsteuern (1060600), Fahrzeugbesitz (1090200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	31.10.2024

Modul	Sachverhalt
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/kraftstg/_17.html https://www.gesetze-im-internet.de/kraftstg/_3a.html https://www.gesetze-im-internet.de/kraftstdv_2017/_7.html
Teaser	If you are the owner of a motor vehicle as a person with a severe disability, you may have to pay less or no vehicle tax under certain conditions. To do this, apply for a vehicle tax concession.
Volltext	<p>If a motor vehicle (motor vehicle) has been registered for you as a private individual, you generally have to pay tax on this vehicle from the day of registration. If you are severely disabled and the owner of a motor vehicle registered in your name, you can, under certain conditions, receive a motor vehicle tax concession in the form of a full tax exemption or a tax reduction.</p> <p>The type of tax concession depends on which characteristics are contained in your severely disabled person's pass.</p> <p>If you are exempt from tax, you do not have to pay any vehicle tax. You will receive full tax exemption if your severely disabled person's pass contains at least one of the following characteristics:</p> <ul style="list-style-type: none"> • H = helplessness in the performance of daily activities • BI = blindness or severe visual impairment • aG = exceptional walking disability <p>If, as a person with a severe disability, you were already exempt from motor vehicle tax on May 31, 1979, you can also receive a tax exemption if your severely disabled person's pass contains the following characteristics:</p> <ul style="list-style-type: none"> • War-disabled (severely war-disabled person according to the Federal Pension Act) • VB = entitlement to benefits (severely disabled former soldiers of the German Armed Forces, those doing civilian service or political prisoners of the former GDR) • EB = Entitlement to compensation (victims of National

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Socialist persecution)

In the case of a tax reduction, you must pay half of the normal vehicle tax. You will receive a tax reduction of 50 percent if

- Your severely disabled person's pass has an orange area printed on it and contains at least one of the following characteristics: G = walking disability GI = deafness
- you have waived your right to free transportation on public transport. Your supplementary sheet to the severely disabled person's pass must therefore not contain a corresponding token.

If you are still a minor and have a severe disability, the vehicle must be registered for you.

If you are severely disabled and do not drive your vehicle yourself, the journeys must be for the purpose of transportation or household management.

If you use your motor vehicle temporarily or permanently for other purposes, you must notify the relevant main customs office immediately of this so-called non-purpose use.

The tax concession does not apply for the duration of the improper use, but for at least 1 month.

Use for a purpose other than that for which it was intended is deemed to have occurred, for example, if a tax-privileged motor vehicle is used

- for the transportation of goods, with the exception of hand luggage,
- for the transportation of persons for a fee, with the exception of occasional co-carriage, or
- is used by other persons for journeys that are not related to the transportation of the severely disabled person or their household.

Erforderliche Unterlagen

- Copy of the front and back of your valid severely disabled person's ID card,
- When applying in writing, use application form 3809

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	<p>"Application for tax relief for severely disabled persons in accordance with Section 3a of the German Motor Vehicle Tax Act".</p> <p>For an additional 50 percent tax reduction:</p> <ul style="list-style-type: none"> • Copy of the supplementary sheet to your severely disabled person's ID card without a token <p>If another person represents you, this person requires a valid power of attorney from you.</p>
Voraussetzungen	<p>Requirements for full tax exemption:</p> <ul style="list-style-type: none"> • Your severely disabled person's pass must contain at least one of the following characteristics: H = helplessness in the performance of daily activities BI = blindness or severe visual impairment aG = exceptional walking disability • You were already exempted from motor vehicle tax on or before 31.05.1971 and one of the following characteristics appears on your severely disabled person's pass: War-disabled (severely war-disabled person according to the Federal Pension Act) VB = entitlement to benefits (severely disabled former soldiers of the German Armed Forces, those doing civilian service or political prisoners of the former GDR) EB = Entitlement to compensation (victims of National Socialist persecution). <p>Prerequisite for a 50 percent tax reduction:</p> <ul style="list-style-type: none"> • Your severely disabled person's pass must contain at least one of the following characteristics: G = walking disability GI = deafness • You waive your right to free transportation on public transport • Your supplementary sheet to the severely disabled person's pass does not contain a corresponding token
Kosten	<p>Abgabe: Es fallen keine Kosten an There are no costs.</p>
Verfahrensablauf	<p>You can apply for a tax reduction or tax exemption online via the customs portal or in writing in paper</p>

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form.

Applying for a motor vehicle tax reduction online

- Go to the website 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
- Go to "Manage tax relief".
- Select "Apply for tax relief".
- Fill in the required fields.
- Upload the supporting documents.
- You can agree to receive the response to your application digitally via the customs portal.
- You can retrieve the decision on your application electronically once it has been processed.

Submit your application for vehicle tax relief in writing:

- You can submit the application for vehicle tax relief for people with severe disabilities directly when registering the motor vehicle or at a later date to the responsible main customs office or the nearest contact point (vehicle tax).

Written application to the registration authority:

- You can download the application form 3809 "Application for tax relief for severely disabled persons in accordance with Section 3a of the German Motor Vehicle Tax Act (Kraftfahrzeugsteuergesetz - KraftStG)" from the customs website at www.zoll.de and submit it to the registration office already printed out and signed.
- Alternatively, you can ask the registration office to give you the form when you register your vehicle, fill it out on site and sign it.

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- If you are represented by a third party, this person always requires a valid power of attorney.
- You can submit the form together with the required proof directly to the registration office for forwarding to the responsible main customs office.
- The main customs office will then check your application and you will receive feedback.

Written application to the main customs office:

- You can download the application form 3809 "Application for tax relief for severely disabled persons in accordance with Section 3a of the German Motor Vehicle Tax Act (Kraftfahrzeugsteuergesetz - KraftStG)" from the customs website at www.zoll.de online, print it out and sign it.
- If you are represented by a third person, an effective power of attorney must always be submitted
- Send your application together with the required documents (as a copy) by post or fax to your local main customs office or hand in the documents at one of the contact points (motor vehicle tax) in your area.
- The main customs office will check your application and you will receive feedback.

Bearbeitungsdauer

2 - 4 Woche(n)

Frist

The tax concession applies until the conditions for it cease to apply or you deregister your vehicle. You must notify your competent main customs office immediately online in the customs portal or informally in writing if

- the conditions for your tax concession cease to apply,
- your tax-privileged motor vehicle is temporarily used for purposes that are not tax-privileged.

weiterführende Informationen

https://www.zoll.de/DE/Privatpersonen/Kraftfahrzeugsteuer/Steuerverguenstigungen/steuerverguenstigungen_node.html

Hinweise

There are no indications or special features.

Rechtsbehelf

- Objection: You will find detailed information on how to lodge an objection in your tax assessment notice.
- You can also lodge an objection online in the customs portal.

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	<ul style="list-style-type: none"> • Legal action before the tax court, usually after the objection procedure.
Kurztext	<ul style="list-style-type: none"> • Vehicle tax reduction • Under certain conditions, severely disabled persons can pay less motor vehicle tax or none at all • an application must be submitted for a vehicle tax reduction in the form of a full tax exemption or a tax reduction of 50 percent • The amount of the concession depends on the mark on the severely disabled person's pass • Tax relief is only available to the severely disabled person themselves • Use of the vehicle for purposes other than its intended purpose must be reported • Information from: Central Motor Vehicle Tax Information Office of the General Customs Directorate (GZD) • Application: Online application via the customs portal, Application directly when registering the vehicle, Application at a later date in writing to the responsible main customs office, Application at the nearest contact point (vehicle tax); • Responsible: locally responsible main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Kraftfahrzeugsteuer Ermäßigung, Kraftfahrzeugsteuer Ermäßigung