

99102176002000

Apply for individual vehicle taxation

Heruntergeladen am 20.07.2025

<https://fimportal.de/xzufi-services/6011221-99102176002000/L100022>

Modul	Sachverhalt
Leistungsschlüssel	99102176002000
Leistungsbezeichnung I	Apply for individual vehicle taxation
Leistungsbezeichnung II	Apply for individual vehicle taxation
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Baden-Württemberg
Freigabestatus Katalog	unbestimmter Freigabestatus
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	
Leistungsgruppierung	
Verrichtungskennung	
SDG-Informationsbereich	
Lagen Portalverbund	
Einheitlicher Ansprechpartner	

Modul	Sachverhalt
Fachlich freigegeben am	
Fachlich freigegeben durch	
Handlungsgrundlage	<p>Umsatzsteuergesetz:</p> <ul style="list-style-type: none"> • § 1b Umsatzsteuergesetz (Innergemeinschaftlicher Erwerb neuer Fahrzeuge) • § 16 Abs. 5 Umsatzsteuergesetz (Steuerberechnung, Besteuerungszeitraum und Einzelbesteuerung) • § 18 Abs. 5a Umsatzsteuergesetz (Besteuerungsverfahren)
Teaser	If you purchase a new vehicle in another EU country, bring it to Germany and register it here, this process is subject to German VAT.
Volltext	<p>If you purchase a new vehicle in another EU country, bring it to Germany and register it here, this process is subject to German VAT.</p> <p>The tax term for this is individual vehicle taxation.</p>
Erforderliche Unterlagen	Tax return and copy of invoice.
Voraussetzungen	<p>When purchasing a new vehicle, the so-called country of destination principle applies within the European single market. This means that sales are taxed in the EU member state in which the buyer is based. This is intended to avoid distortions of competition that could otherwise arise due to the different VAT rates in the individual EU member states.</p> <p>The sale in the other EU country is VAT-free, i.e. the seller does not charge you any foreign VAT. It does not matter whether you transfer the vehicle to Germany yourself or the seller delivers it to you here.</p> <p>Individual vehicle taxation applies in particular to</p> <ul style="list-style-type: none"> • Private individuals, • Companies (except legal entities) that purchase the vehicle for non-business purposes, • non-entrepreneurial associations of persons. <p>Which vehicles are subject to the regulation? Individual</p>

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vehicle taxation applies to the purchase of

new motorised land vehicles with an engine capacity of more than 48 cc or a power output of more than 7.2 KW. This includes, for example, cars, motorbikes, scooters and motorhomes. On the other hand, caravans and other trailers without their own engine that can only be carried by motor vehicles are not land vehicles.

According to the VAT definition, a motorised land vehicle is considered new if

- it has not travelled more than 6,000 km or
- it was first put into service no more than six months ago at the time of purchase.

new watercraft with a length of more than 7.5 metres.

According to the VAT definition, a watercraft is considered new if

- it has not completed more than 100 operating hours on the water or
- it was first put into service no more than three months ago at the time of purchase.

new aircraft with a maximum take-off mass of more than 1,550 kg.

According to the VAT definition, an aircraft is considered new if

- it has not been used for more than 40 operating hours or
- it was first put into service no more than three months ago at the time of purchase.

Kosten

None

Verfahrensablauf

You must declare the purchase to the tax office responsible for you within 10 days of purchasing the vehicle and pay the VAT. As this is a legal obligation, you will not receive a separate request from the tax office.

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Please also enclose a copy of the invoice for the vehicle purchase with the tax return.

VAT is calculated on the basis of the purchase price that was invoiced to you. Additional costs (e.g. special equipment, transfer costs) charged to you by the seller or a third-party company (e.g. haulage company) must also be included. You apply the general VAT rate of 19% to this amount. If the euro is not the national currency in the country of sale, you must convert the amount into euros using the exchange rate on the day of purchase.

Bearbeitungsdauer
Frist

Within 10 days of purchasing the vehicle.

**weiterführende
Informationen**
Hinweise

Please note that vehicle registration offices are obliged to notify the relevant tax office of the first issue of registration documents.

Rechtsbehelf

None

Kurztext
Ansprechpunkt
Zuständige Stelle
Formulare
Ursprungsportal