

## Vehicle tax

If a vehicle is registered to you, you must pay motor vehicle tax. If you have general questions about vehicle tax, the Customs Administration has been your contact since February 15, 2014.

### Competent Department

- [Hauptzollamt Bremen](#)
- [Zollverwaltung, Kraftfahrzeugsteuer](#)

### Basic information

Motor vehicle tax is levied on the holding of vehicles for use on public roads. For motorcycles and passenger cars subject to registration with a date of first registration before July 1, 2009, the motor vehicle tax is determined primarily on the basis of engine capacity, type of drive and emission key. For vehicles registered after July 1, 2009, CO<sub>2</sub>-based taxation is applied.

Customs provides information on the taxation of other vehicles, e.g. electric and light vehicles as well as motor homes, trailers and commercial vehicles on its website.

For the assessment of pollutant emissions, carbon dioxide emissions ("CO<sub>2</sub> tax" for passenger cars from July 1, 2009) and for the assessment of other taxation bases of a technical nature, the findings of the transport authorities (registration offices) are binding.

### Procedure

- The tax arises with the registration of the vehicle
- The motor vehicle tax determined by the main customs office by means of a tax assessment notice is generally payable in advance for a period of twelve months from the date on which it is due. The notice remains valid until a notice of amendment is issued.
- Telephone inquiries about specific tax cases, e.g., changes in bank and address data, can be answered at 0421 5154-1310.

### Legal bases

- [Kraftfahrzeugsteuergesetz \(KraftStG\)](#)

## More information

- Since February 15, 2014, the Customs Administration has taken over the administration of motor vehicle tax. Please contact the main customs office in Bremen if you have any questions regarding motor vehicle tax.
- Questions about a specific tax case, for example about changing bank and address data, can also be answered by telephone by the Main Customs Office Bremen at Konsul-Smidt-Str. 29 on 0421 5154-1310.