



1 June 2023

Fact Sheet Part B for Ukrainian motorists who have used their vehicles for more than a year in Germany

If you have brought your Ukraine-registered vehicle to Germany and have used it in Germany for more than a year, please take note of the following information:

1. Applying for an exemption with the competent registration authority

Owners of Ukraine-registered vehicles who are recognized to be refugees and have vehicle registration documents that entitle them to operate their vehicles internationally, have to file an application to continue using the Ukrainian licence plate temporarily and declare that they do not intend to take up permanent residence in Germany.

The application has to be filed with the authority competent under federal state law. The following conditions have to be met to be granted an exemption:

- a) existing insurance for the vehicle,
- b) documentation proving that the vehicle has passed the safety inspection and
- c) a statement declaring that Germany is not deemed to be the regular base of the vehicle.

The exemption issued by the registration authority must be carried in the vehicle at all times. The exemption is issued with a validity until 31 March 2024 at the latest and only for the period of validity of the frontier insurance policy. The exemption's scope of application is the territory of the Federal Republic of Germany.

a. Third-party vehicle insurance

Motorists travelling on German roads need a vehicle-specific third-party insurance policy with sufficient coverage. Driving without a valid insurance is not permitted in Germany; doing so on public roads anyway is an offence. In addition, motorists will be held liable for damage to third-parties that they caused with their vehicle. The uninsured vehicle can also be seized by the authorities.

Motorists must carry the green card or a confirmation of having taken out frontier insurance and show it or hand it over in case of a roadside check.

b. Successful safety inspection of the vehicle

The vehicle has to be inspected by a body authorized to carry out main inspections. If this safety inspection is passed, a corresponding certificate is issued, which is to be added to the application mentioned under 1. The content of the inspection can be found in the Annex to Fact Sheet B "Safety inspection of Ukrainian vehicles to demonstrate compliance with operating and road safety requirements".

c. No regular base in Germany

It is only possible to apply for an exemption if the holder declares that the regular base of the vehicle is not in Germany. If the holder declares that the regular base of the vehicle is in Germany, the vehicle has to be registered in Germany without delay.

2. Registration of a motor vehicle from 1 April 2024

Motorists who receive a permit have to register their vehicle in Germany by 1 April 2024 at the latest. In Germany, it is not permitted to drive a motor vehicle without a German registration or a corresponding exemption once the one-year period has expired. Driving a vehicle in Germany that is not registered here even though it would have to be (or in cases where no exemption was granted) is an administrative offence punishable with a fine.

3. Motor vehicle tax

Ukrainian passenger cars and their trailers entering Germany to stay temporarily are exempted from motor vehicle tax for the duration of up to one year. If the border is crossed again, the one-year period will start again upon return to Germany. The tax exemption does not apply if vehicles serve to carry passengers or goods on a commercial basis or if these vehicles are deemed to have their regular base in Germany under traffic law. After expiry of the one-year period, the aforementioned vehicles are subject to motor vehicle tax in Germany. The customs authorities levy taxes for every calendar day spent partly or entirely in Germany by means of the motor vehicle tax card. In these cases, please contact the motor vehicle tax contact points of the customs authorities yourself. The annual standard tax due for a foreign passenger car is 186 euros if the motor vehicle tax is calculated on a per-day basis.

If a Ukrainian passenger car is registered in Germany, it is considered a domestic vehicle and subject to tax. Due to the traffic law provisions explained above, a Ukrainian passenger car and its trailer have to be registered in Germany by 1 April 2024 at the latest, even if an exemption under traffic law has been granted.

If a Ukrainian passenger car is not registered in Germany, even though its regular base is deemed to be in Germany, it is liable to taxation due to unauthorized use.

If you have any further questions on motor vehicle tax, please contact the motor vehicle tax contact points of the customs authorities. You can find the contact point in your area by entering your postal code (Postleitzahl) into the search field on the web page of the customs authorities under https://www.zoll.de/DE/Service/Dienststellensuche/Kfz-Steuer/Schritt_02/function/Dienststellenfinder_Anliegen_KFZ_Formular.html.

You can contact the central motor vehicle tax help desk of the customs authorities under the following phone number: +49 351 44834-550.