

## Competent authority:

The local registration office ("Zulassungsstelle") of the city or district.

## What documents do I need to present to register a car?

- Your **identity card or passport**;
- **A contract or an invoice** ("Kaufvertrag", "Rechnung");
- **Proof of insurance in the form of the electronic insurance confirmation number (eVB)**;
- **All foreign registration papers**;
- **Proof of bank account** (the German car tax will be automatically debited from that account);
- **The European Certificate of Conformity (COC)** (recommended but no longer mandatory) or a technical inspection report or equivalent if no COC is available. If the seller doesn't provide one, ask the manufacturer in the Member State where you bought the car for a COC duplicate or ask the manufacturer's representative for an EC type-approval certificate («Einzelgenehmigung»). If you cannot obtain either of these, or if the car was produced before 1997, a full vehicle inspection "Vollabnahme" will be needed. Companies which conduct roadworthiness tests can do this.
- **Technical and emission inspection forms**;
- **Tax declaration form for new cars**.

## To register the car, do I have to show that a technical inspection has been performed?

**Yes, you have to show a valid roadworthiness certificate** if the car is older than 3 years.

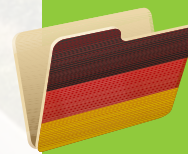
**If the car was sold with a valid technical inspection certificate from another EU Member State, this should be recognised in Germany**, but a translation may be necessary.

A roadworthiness test must be performed on every car registered in Germany 3 years after it is first registered and then every 2 years. This includes an emissions check and the average cost is EUR 85.

## Is it mandatory to show proof of insurance to the registration service?

**Yes, you have to show confirmation of car insurance.** Proof is established by the electronic insurance confirmation number (eVB) issued by the insurance company.

The registration office will confirm the information with the insurance company through a joint system.



## To whom should VAT be paid?

A car is considered new if no more than 6 months have passed since the date on which it was first registered or if its mileage does not exceed 6 000 km. For intra-EU transactions, **new cars are VAT** exempt. Thus, the supplier should not charge VAT. Instead, if you have bought a new car in another EU Member State with the intention of importing it to and registering it in your country of residence, you must pay VAT in your own Member State at that country's rate.

After purchasing a new car in another EU Member State, you have 10 days to file a tax return and pay 19 % VAT to the tax authority ("Finanzamt").

For used cars bought in other EU Member States, no VAT is due in Germany.

**All other cars are considered second hand** (more than 6 months since the date of first registration and mileage of more than 6 000 km). They are generally sold inclusive of VAT if the supplier is a taxable person for VAT purposes. You don't have to pay VAT in your country of residence.

## Before final registration, can I drive in Germany with temporary plates?

If you import a car from another country, foreign export plates are needed. Transit plates are accepted as long as they are official plates from an EU Member State which are not limited for use on the territory of that State and you have insurance.

## Whom do I contact in the event of difficulties with the registration authority/administration?

You can contact the [SOLVIT Centre Germany](#) for help with any difficulties.

If you have a question linked to your consumer rights when purchasing a car cross-border, contact your local ECC: [www.evz.de](http://www.evz.de)