

## I. Impact of the legislation

### 1. Legal and administrative simplification

The granting of the tax exemption for purely electric vehicles in the Motor Vehicle Tax Act is automated on the basis of their vehicle-specific characteristics. There is no change in the approval process under transport law.

### 2. Sustainability aspects

A sustainability assessment has been carried out in accordance with § 44(1)(4) of the Joint Rules of Procedure of the Federal Ministries (GGO). The draft is in line with the guiding principles of the Federal Government on sustainable development as set out in the German Sustainability Strategy, which supports the implementation of the UN 2030 Agenda for Sustainable Development.

The use of purely electric vehicles can contribute to achieving the CO2 reduction targets in the transport sector. The measure primarily supports indicator areas 3.2.a and 3.2.b – Air pollution –, 11.2.a and 11.2.b – Energy consumption in freight and passenger transport – and 13.1.a – Climate protection.

### 3. Budgetary expenditure without compliance costs

(Increased/reduced tax revenues (–) in millions of euros)

| Seq. No. | Measure  | Tax type/territorial authority | Full annual effect <sup>1</sup> |       |       |       |       | Financial year |       |       |       |       |
|----------|--|--------------------------------|---------------------------------|-------|-------|-------|-------|----------------|-------|-------|-------|-------|
|          |  |                                | 2026                            | 2027  | 2028  | 2029  | 2030  | 2026           | 2027  | 2028  | 2029  | 2030  |
| 1        | <u>§ 3d Motor Vehicle Tax Act</u>  | <b>Total</b>                   | - 50                            | - 110 | - 185 | - 280 | - 380 | - 45           | - 105 | - 180 | - 270 | - 370 |
|          | Extension of tax exemption for purely electric vehicles from motor vehicle taxes from 1 January 2026 to 31 December 2030 | motor vehicle tax              | - 50                            | - 110 | - 185 | - 280 | - 380 | - 45           | - 105 | - 180 | - 270 | - 370 |
|          |  | <b>Federal Government</b>      | - 50                            | - 110 | - 185 | - 280 | - 380 | - 45           | - 105 | - 180 | - 270 | - 370 |
|          |  | motor vehicle tax              | - 50                            | - 110 | - 185 | - 280 | - 380 | - 45           | - 105 | - 180 | - 270 | - 370 |
|          |  | <b>Federal States</b>          | -                               | -     | -     | -     | -     | -              | -     | -     | -     | -     |
|          |  | <b>Municipalities</b>          | -                               | -     | -     | -     | -     | -              | -     | -     | -     | -     |
|          | <u>Total financial impact</u>  | <b>Total</b>                   | - 50                            | - 110 | - 185 | - 280 | - 380 | - 45           | - 105 | - 180 | - 270 | - 370 |
|          |  | motor vehicle tax              | - 50                            | - 110 | - 185 | - 280 | - 380 | - 45           | - 105 | - 180 | - 270 | - 370 |
|          |  | <b>Federal Government</b>      | - 50                            | - 110 | - 185 | - 280 | - 380 | - 45           | - 105 | - 180 | - 270 | - 370 |
|          |  | motor vehicle tax              | - 50                            | - 110 | - 185 | - 280 | - 380 | - 45           | - 105 | - 180 | - 270 | - 370 |
|          |  | <b>Federal States</b>          | -                               | -     | -     | -     | -     | -              | -     | -     | -     | -     |
|          |  | <b>Municipalities</b>          | -                               | -     | -     | -     | -     | -              | -     | -     | -     | -     |

#### Comments:

<sup>1)</sup> Effect for a full (assessment) period of 12 months

Under this Act, the Federal Government (Customs Administration) will incur one-off expenditures in Section 08 amounting to approximately EUR 1 692 000.

The additional material resources required will be offset financially in Section 08.

|                                  | Budget year | Current financial year 2025 | [Year 1] of entry into force | [Year 2]     | [Year 3] | [Year 4] |
|----------------------------------|-------------|-----------------------------|------------------------------|--------------|----------|----------|
| Chapter                          | Title       | in thousands of euros       |                              |              |          |          |
| 0813                             | Tit. 511 01 |                             | 93                           |              |          |          |
|                                  | Tit. 511 01 |                             | 884                          |              |          |          |
|                                  | Tit. 532 01 | 390                         | 325                          |              |          |          |
| <b>Total</b>                     |             | <b>390</b>                  | <b>1 302</b>                 |              |          |          |
| 0816                             | Tit. 422 01 |                             |                              |              |          |          |
|                                  | Tit. 511 01 |                             |                              |              |          |          |
|                                  | Tit. 812 01 |                             |                              |              |          |          |
| <b>Total</b>                     |             | <b>0</b>                    | <b>0</b>                     | <b>0</b>     | <b>0</b> | <b>0</b> |
| 0811 (customs)                   | Tit. 634 03 |                             |                              |              |          |          |
| 0811 (Federal IT Service)        | Tit. 634 03 |                             |                              |              |          |          |
| <b>Total</b>                     |             | <b>0</b>                    | <b>0</b>                     | <b>0</b>     | <b>0</b> | <b>0</b> |
|                                  |             |                             |                              |              |          |          |
| <b>Total Epl. 08/Budget year</b> |             | <b>390</b>                  | <b>1 302</b>                 |              |          |          |
| Proportional conversion cost     |             | 390                         | 1 302                        |              |          |          |
| Proportional ongoing expense     |             |                             |                              |              |          |          |
| <b>Sum total:</b>                |             |                             |                              | <b>1 692</b> |          |          |

#### 4. Compliance costs

##### 4.1. Compliance costs for citizens

There is no compliance burden for citizens, as there is no need to apply for the tax exemption. If the technical conditions are met, the tax exemption will be granted in a fully automated manner following registration of the vehicle.

##### 4.2. Compliance costs for businesses

There are no compliance costs for businesses, as there is no need to apply for the tax exemption. If the technical conditions are met, the tax exemption will be granted in a fully automated manner following registration of the vehicle.

Since there are no compliance costs for businesses, the one-in-one-out rule is not relevant in this case.

#### 4.3. Administrative compliance costs

This Act will incur one-off material costs for the Federal Government (Customs Administration), performance costs in the amount of approximately EUR 1 692 000. Of this amount, EUR 884 000 relates to the sending of approximately 1.7 million tax amendment notices and EUR 93 000 to the printing costs in 2026. For external services for adapting the IT procedure for the motor vehicle tax, a total of EUR 715 000 will be incurred on a one-off basis, of which EUR 390 000 will be incurred in 2025 and EUR 325 000 in 2026.

| Seq. No. | Article Draft regulation; standard (§§); designation of the requirement   | Annual number of cases and unit  | Annual expenditure per case (minutes * labour costs per hour (hierarchy level) + material costs in EUR)  | Annual compliance costs (in thousands of EUR) or 'minor' (justification) |
|----------|---|--|--|--|
| 1        | Article 1, § 3d Motor Vehicle Tax Act-E<br>Extension of the tax exemption for purely electric vehicles by five years. | 1 700 506 tax adjustment notices one time in 2026, according to the General Customs Directorate<br><br>Tax adjustment notices for existing cases before 31 December 2025 | Material costs: Printing and sending of the tax adjustment notices in paper form by letter. Electronic notification of decisions is not possible.<br><br>EUR 1 700 506*0.574 = EUR 977 000 | Minor due to fully automated issue of the decisions.                     |

#### 5. Other costs

No further direct or indirect costs will be incurred by businesses, including medium-sized enterprises.

Effects on individual prices and the price level, in particular the consumer price level, are not anticipated.

#### 6. Other legal consequences

The different living situations of men and women do not reveal any effects contrary to the goals of equal treatment policy pursuant to § 2 of the Joint Rules of Procedure of the Federal Ministries.

The project has no further impact on consumers.

The equivalence check of the draft legislation revealed no impact on living conditions, specifically in the areas of the economy, employment, infrastructure, public services, demographic development, and cultural and social coexistence.

This project does not lend itself to a practical check, as it does not create any further bureaucratic obstacles for businesses.