



Fact sheet on toll exemption for humanitarian aid transports

Vehicles used by non-profit or charitable organizations for the transport of humanitarian relief supplies intended to alleviate an emergency situation are exempt from paying tolls in Germany (Section 1 (2) Sentence 1 No. 5 of the Federal Trunk Road Toll Act (Bundesfernstraßenmautgesetz).

The exemption applies to relief shipments abroad and to disaster regions within the country.

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1. To whom does the toll exemption apply?

The exception applies to humanitarian aid shipments organized by

- classic aid organizations (German Red Cross, Arbeiter-Samariter-Bund, Malteser Hilfsdienst, etc.),
- other non-profit or charitable organizations, e.g. aid agencies, church organizations, as well as
- private initiatives to supply the population in connection with an acute humanitarian disaster.

Supplemental guidance for toll exemption of privately organized relief transport operations:

It must concern relief supplies for the population in the disaster/crisis area in general and not act specifically for a special group of people (relatives, acquaintances, friends). If this is the case, in the event of a disaster/crisis, a charitable purpose of the relief effort is to be assumed by way of exception, even if it is not carried out by a charitable or benevolent organization, but was organized on a purely private basis.

The following two requirements must be met:

1. Aid organizations, associations, cities, communities, churches, etc. have called for donations of food and goods for the population in the affected regions.
2. The food and material donations are delivered to collection and distribution points, which distribute them to the population in need with a charitable or benevolent purpose.

2. Which journeys are exempt from the toll?

Journeys exempt from tolls include

- the actual transport of humanitarian aid supplies to the receiving/collection/distribution point in Germany and abroad, as well as
- the inevitable empty return of the vehicle to its usual operating location. However, empty pallets or containers that were needed for the transport of relief supplies can be returned toll-free.

The following are subject to tolls

- preparatory trips that precede a humanitarian aid transport, e.g. to collect relief supplies,
- the approach to the loading point and
- the return journey, if the vehicle picks up commercial goods in the process or is otherwise used for transportation purposes without a connection to the transportation of relief goods.

3. Which vehicles can be used?

The aid transport operations can be carried out with

- the vehicles of the aid organizations and
- third-party vehicles (e.g. trucks rented, borrowed or provided free of charge by transport companies or also as a forwarding order in which exclusively humanitarian aid goods are transported).

4. Humanitarian supplies – What is involved?

Humanitarian supplies are goods intended to alleviate an emergency. The goods must be those used to meet the necessities of life, such as.

- Drinking water,
- Food,
- Clothes,
- Blankets,
- Hygiene products,
- Medication,
- Medical devices,
- Emergency shelters,
- Furniture,
- Firewood, briquettes, etc. (not an exhaustive list).

For the assessment of what serves as humanitarian supplies to alleviate an emergency situation, the same assessment applies mutatis mutandis as to Section 3 No. 5a Motor Vehicle Tax Act (KraftStG). This standard provides for a motor vehicle tax exemption for vehicles of non-profit or charitable organizations for the period in which they are used exclusively for humanitarian aid transports to foreign countries, or for preparatory journeys related to such transports in terms of time.

In order for a vehicle to be exempt from tolls, only humanitarian aid supplies may be transported.

The following is not classed as humanitarian aid supplies

- Building materials,
- Construction machinery,
- Technical tools,
- Tools and
- Other goods for reconstruction e.g. of infrastructure and buildings.

These are other goods that are necessary for the improvement of the general economic situation of the population within the framework of reconstruction and development aid, or which serve the purpose of economic reconstruction. They do not belong to goods classed as

humanitarian aid (cf. ruling of the Federal Fiscal Court on Section 3 No. 5a KraftStG of 08.02.2001 in the proceedings VII R 59/99).

Tolls must be paid for the transportation of such miscellaneous goods to disaster areas, unless they are made as part of emergency service operations that are exempt from tolls.

Supplementary information on toll-exempt emergency service operations (Section 1 (2) Sentence 1 No. 2 BFStrMG):

The measures must serve to avert damage to the population in the event of a disaster or to repair it in such a way that it is possible to rebuild the public infrastructure (roads, drinking water supply, electricity supply, sewerage, telecommunications).

An emergency service operation requires that a disaster situation has been declared in the respective operational area, and that the transport to the disaster area is carried out on behalf of a crisis management center in support of the emergency vehicles of the fire departments, the THW, the Federal Armed Forces and the Federal Police. The vehicle must be marked externally as an emergency vehicle (sign "Notdiensteinsatz" – "Emergency Service Operation" – or "Katastropheneinsatz" – "Disaster Operation" behind the windshield).

If the disaster has been lifted because the immediate danger situation in the disaster area no longer exists and the emergency response operations have been completed, the exception for emergency service operations in an immediate danger situation is no longer applicable.

5. What forms of proof are required?

The requirement that the goods are humanitarian aid must be proven. The FOPH recommends as proof a list prepared by the relief organization or private relief action, indicating

- the relief organization/private relief action (address, contact person)
- the loaded humanitarian aid goods incl. quantity information (number of clothing bags, cartons, pallets, etc.),
- the loading point and
- the receiving/collection/distribution point (address, contact person) as well as
- the emergency vehicle(s) (license plate number, owner).

This list must be presented in the event of an inspection. A temporary registration of toll-exempt humanitarian aid transports with Toll Collect GmbH (see 9.) is also required.

For shipments to foreign countries, certificates and permits, as well as import and export documents required for relief shipments to the respective country may be submitted as evidence.

Emergency vehicles should be marked in the front area, e.g. behind the windshield, with a notice "Hilfstransport" – "Relief Transport".

6. Is the toll exemption of vehicles to be applied for at the BALM, Toll Collect GmbH or the EETS provider?

The toll exemption stems directly from national law. It, therefore, does not have to be applied for at the Federal Logistics and Mobility Office (BALM) or Toll Collect GmbH. If there is any doubt as to whether the requirements for the toll-exempt transport of relief goods are actually met, you should clarify this for the specific individual case by contacting the BALM.

7. What must be observed with regard to the operation of the toll device/on-board unit (OBU) in the vehicle?

Automatic toll collection vehicle devices present in emergency vehicles shall be switched off during toll-exempt humanitarian aid shipments. This can be done on the TC-OBU by switching to the "Manual toll collection" option in the menu control. Otherwise, reference is made to point 9 (toll reimbursement).

8. Can the vehicle be registered with Toll Collect GmbH?

Vehicles that are exempt from tolls due to humanitarian aid transport operations to disaster areas can be registered with Toll Collect GmbH on a voluntary basis for the duration of the operation. There is no obligation for this voluntary registration, but it is recommended. In this way, unnecessary rejections, inspections, hearings, and post-rejection notices can be avoided to the greatest extent possible.

Toll Collect GmbH provides a form for registration (online or pdf document) on its website www.toll-collect.de under the keyword "Toll exemption". The reason for registration No. 2b (vehicle for the transport of humanitarian aid) must be specified. As an attachment to the registration form, the loading lists of the relief goods transport operations incl. the receiving/collection/distribution points (cf. notes to 5.) must be included.

Please submit the documents for the temporary registration of emergency vehicles in the file of non-toll vehicles directly to

Toll Collect GmbH

Kontrollcenter

Postfach 11 30 29

10833 Berlin

E-Mail: Mautbefreiung@toll-collect.de.

9. Guidance on toll reimbursement for humanitarian aid transports

Depending on whether the toll was paid via a on-board unit of the toll operator, Toll Collect GmbH, or a toll box of an EETS provider (EETS: abbreviation for European Electronic Toll Service), please contact the BALM or the respective EETS provider or responsible sales partner.

➤ **The toll was paid via the on-board unit (OBU) of Toll Collect GmbH:**

If the OBU was inadvertently not switched off (cf. above to 8.), please submit your refund request to the BALM informally or using the form that the BALM provides on its website. Please do not forget to enter your bank details (IBAN).

It is not possible to submit an application by e-mail!

Please submit your refund application by mail to the Federal Logistics and Mobility Office, Unit G2, Werderstraße 34, 50672 Köln, Germany.

➤ **The toll was paid via the on-board unit of an EETS Provider (e.g. via an Aral toll box, BP toll box, SVG fleXboxEUROPA, DKV BOX EUROPE, UTA One® box):**

Please contact the EETS provider of your vehicle unit or the responsible sales partner as part of the complaints process.

Please attach the following documents to your request/complaint:

- Copy of the toll statement from Toll Collect GmbH or the EETS provider or sales partner as proof of settlement,
- Copy of the itemized receipt – Please mark the trip to be reimbursed.
- A list prepared by the relief organization or private relief operation indicating the humanitarian relief goods that were loaded, including quantity (number of garment bags, boxes, pallets, etc.), the loading point, the receiving/collection/distribution point and the transport vehicle and,
- if available: information on the humanitarian aid operation (e.g. publications on appeals for donations and on the implementation of the aid transport operations on the Internet, the press, etc.).

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