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ENGLISH EDITION

THE GUIDE TO MIETWAGEN WITH DRIVER IN GERMANY

# Passenger Transport in Practice

How the industry works, what is allowed and how to set up your own Mietwagen company. With calculations, checklists and the rules in Hamburg, Berlin and Munich.

Published by meinFahrer and Hakan Er

As of 15 November 2026

**Passenger Transport in Practice**
The guide to Mietwagen with driver in Germany
German original: Personenbeförderung in der Praxis

Published by meinFahrer and Hakan Er
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This book is an English translation of the German original. The German version is authoritative. German official terms are kept in German, because that is how authorities use them, and are explained where they first appear.

Rules and amounts change. Before you decide, it is worth checking the current page of the authority in charge.

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Part 3 (Tools) and Part 4 (Tips from practice) will follow in a later edition.

PART 1 · THE INDUSTRY

# 01

# What a Mietwagen with driver is

When Germans hear “Mietwagen”, most think of a rental car they drive themselves. This guide is about something else: companies that carry passengers with their own drivers, similar to a taxi, but under rules of their own. Almost every ride in Germany that is booked through Uber or Bolt and is not a taxi is driven by such a company.

This chapter explains what a Mietwagen is under the law, how it gets its orders and what applies after every ride. It sets it apart from the taxi, from ridepooling, from ambulance transport and from the bus. By the end you can say which form your own service belongs to and which licence you need for it.

## One word, two meanings

In everyday language a Mietwagen is a car you rent for a few days and drive yourself. That is self-drive car rental. It carries nobody and therefore does not fall under the *PBefG* (Passenger Transport Act).

In the law, a *Mietwagen* (hire car with driver) is a car with a driver. The customer does not rent the car but a ride: they say where they want to go, and one of the company’s drivers takes them there. To avoid confusion, the industry often says “Mietwagen mit Fahrer” (Mietwagen with driver). This also covers driving services, chauffeur services and limousine services. And anyone in Germany who books a ride through Uber or Bolt usually sits in a Mietwagen too: the app arranges the ride, a Mietwagen company carries it out (Chapter 3).

| | Self-drive car rental | Mietwagen with driver |
|---|---|---|
| What the customer gets | a car for a set time | a ride from A to B |
| Who drives | the customer | the operator or their driver |
| Does the PBefG apply | no | yes |
| Licence under the PBefG | no | yes, for every vehicle |
| *Fachkundeprüfung* (professional competence exam) for the operator | no | yes |

| | Self-drive car rental | Mietwagen with driver |
|---|---|---|
| *P-Schein* (passenger transport driving permit) for whoever drives | no | yes |
| How the price is set | daily rate, kilometres | fare per order |

The readers of this guide rarely call any of this "Mietwagen". They say "Uber company", "fleet" or "fleet partner", they call the licence "*Konzession*" (operating licence) or "Lizenz", and the Fachkundeprüfung "*Unternehmerschein*" (operator's certificate). It always means the same thing: a company that carries passengers in cars with a licence. This guide uses the industry's words and explains the technical term where it matters.

COMMON MISTAKE

***"If you rent out cars, you need an Unternehmerschein."***
If you rent cars to self-drivers, you carry no passengers. For that you need neither a licence under the PBefG nor the Fachkundeprüfung. Both only become necessary when you or your drivers carry passengers for money.

## Carrying passengers for money needs a licence

The Passenger Transport Act applies to everyone who carries people in motor vehicles for money or on a business basis. Anyone who wants to do that needs a licence and thereby becomes an operator in the sense of the law. In the industry this licence is called the Konzession. Driving without one is an administrative offence that can cost up to €20,000 (Chapter 4).

Money here means more than the fare. Economic advantages that someone indirectly seeks for their business also count as payment under the law. So a ride the passenger pays nothing for can still fall under the law if it is meant to promote a business.

Exempt are rides by car that cost nothing at all, or where the total payment per kilometre does not exceed the rate the *Bundesreisekostengesetz* (Federal Travel Expenses Act) sets for official trips of considerable official interest. That is 30 cents per kilometre. The exemption also applies if someone offers such rides regularly. It is meant for ride-sharing, where the passengers share the costs.

**Worked example: ride-sharing.** Say you drive 600 kilometres and take three people along. Together they may pay you at most €180, that is €60 each, without a licence becoming necessary. If you ask €70 from each, that makes €210 and thus 35 cents per kilometre. Then you are above the limit, and the ride falls under the PBefG.

COMMON MISTAKE

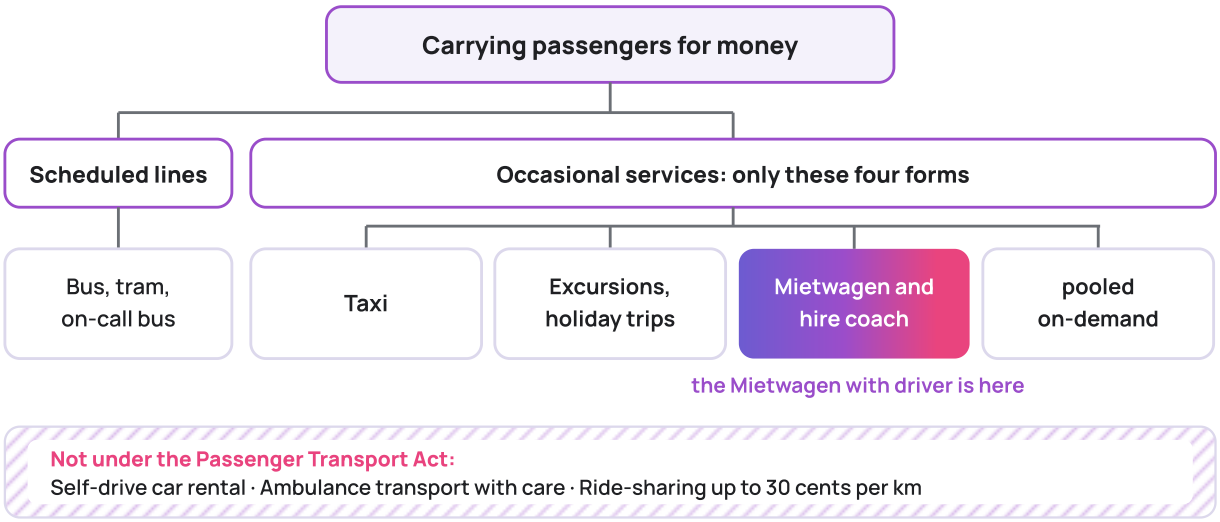
***"If I only drive a few times a month, it isn't a business yet."***
The PBefG does not ask how often you drive, but whether you carry passengers for money. A single paid ride above the limit of 30 cents per kilometre already needs a licence. A side business with one car needs the same Konzession as a large company (Chapter 8).

## The law knows four forms, and the Mietwagen is one of them

The PBefG distinguishes two large groups. Scheduled services (*Linienverkehr*) run to a timetable between fixed stops; buses and trams belong here. Everything else is occasional services (*Gelegenheitsverkehr*). For these the law knows only four forms:

- taxi services,
- excursions and holiday destination trips,
- services with hire coaches (*Mietomnibus*) and with Mietwagen,
- pooled on-demand transport (*gebündelter Bedarfsverkehr*).

WHICH FORM IS YOUR SERVICE?




For rides outside bus and rail, the law knows only four forms. Every service has to fit one of them, and each needs its own licence.

A company cannot invent a hybrid form of its own. For new types of service the law only allows time-limited trials. For each form the company needs the matching licence. A Mietwagen Konzession does not let you run a taxi or pool passengers.

## Three features make a Mietwagen

The law describes the Mietwagen in a single sentence. In plain words it has three features:

1. **A car that is hired as a whole.** One customer books the whole vehicle, for themselves or for their group. Giving individual seats to different customers is not allowed with a Mietwagen. That would be pooled on-demand transport (see below).
2. **The operator carries out the ride.** They drive themselves or send one of their drivers.
3. **The customer decides the purpose, destination and course of the ride.** They decide where to go and whether to stop on the way.

A car here means a vehicle for at most nine people, including the driver. With larger vehicles, bus services begin.

How important large cars are for Mietwagen is shown by the Federal Ministry of Transport's survey as of the end of 2024. In the federal states that reported their vehicles by size, 38.8 percent of Mietwagen were eight- or nine-seaters. For taxis the figure was 15.5 percent. Minibuses with drivers are therefore a big part of the Mietwagen business, as long as they have no more than nine seats.

What these features mean in everyday work:

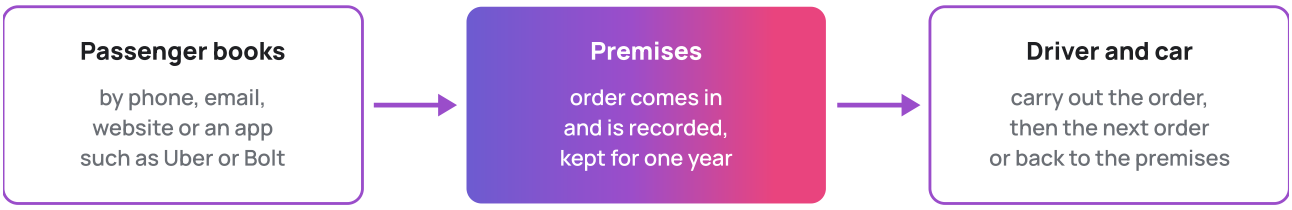
| Case | Mietwagen? | Why |
|---|---|---|
| A couple books a ride to the airport | yes | one order, whole vehicle, customer sets the destination |
| A team of eight goes to a trade fair in a nine-seater | yes | one order, car with at most nine seats |
| A firm books a car with driver for a whole day with several appointments | yes | the customer sets destination and course |
| Two strangers book separately, the company puts them in one car | no | two orders pooled, that is pooled on-demand transport |
| A tour group of 20 travels by bus | no | not a car, that is hire coach service |

## Orders reach the company, not the street

A Mietwagen may only carry out orders received at the premises (*Betriebssitz*) or at the operator's home. In the past that meant the customer phoned the dispatch office. Today many orders arrive electronically, by email, through the company's own website or through an app such as Uber or Bolt. What matters is that the order reaches the company and not the driver on the street.

How seriously this rule is taken is shown by Uber's history in Germany. With the former Uber Black service, the app sent orders straight to the drivers. In 2018 the *Bundesgerichtshof* (Federal Court of Justice) ruled this unlawful, because the order must first reach the premises. A simultaneous email to the company did not change that (Chapter 3). Since then, orders through the apps also go via the company.

HOW THE MIETWAGEN GETS ITS ORDERS




**Not allowed for Mietwagen:**
being flagged down · waiting at a taxi rank · waiting for passengers at the roadside
orders that go straight to the driver instead of the company

> Every order reaches the company first, even when it comes through an app. A Mietwagen may not pick up passengers on the street.

The company records the receipt of every order, in an order book or electronically, explicitly including by app, and keeps the record for one year. How this works day to day is explained in Chapter 17.

| How the order arrives | Allowed | What you record |
|---|---|---|
| Customer phones the premises | yes | receipt, time, pick-up point, destination |
| Customer sends an email or books on your website | yes | receipt and time of booking |
| Customer books through Uber, Bolt or another app, the order reaches the company | yes | the app's data, for one year |
| Customer flags the car down on the street | no | – |
| Driver waits for passengers at a taxi rank or at the roadside | no | – |

This tells you what a Mietwagen may not do: be flagged down, stand at a taxi rank or wait for passengers at the roadside. Taking, arranging and carrying out orders, keeping the car on standby and advertising must not be open to confusion with a taxi or with pooled on-demand transport. Signs and features reserved for taxis, such as the roof sign, are forbidden for Mietwagen.

## After the ride back to the premises, unless the next order is already in

The best-known rule for Mietwagen is the *Rückkehrpflicht* (duty to return). After every order the car returns to the premises without delay. This does not apply if, before the ride, it already received a new order from the premises or the operator's home, or received one during the ride. Then it goes straight to the next passenger.

WHAT APPLIES AFTER EVERY RIDE




**Accepting orders during the ride is expressly allowed.**
Large municipalities: the authority can approve a parking location at least 15 km from head office.

> The Rückkehrpflicht only applies when there is no new order. A busy car often drives several orders in a row.

Accepting new orders during a ride is therefore expressly allowed. A busy car often drives several orders in a row without going back to the premises in between. It only has to return when there is no new order.

Here is how that looks in typical situations:

| Situation after dropping off the passenger | What applies |
|---|---|
| The next order came in through the app during the ride | straight to the next passenger |
| Before the ride, the premises had already assigned two orders in a row | drive both one after the other |
| There is no new order | back to the premises without delay |
| A new order comes in on the way back | drive the new order |
| No order, the driver stays at the destination and waits for the app | not allowed |
| Large municipality, the authority has approved a parking location | to the parking location instead of the premises |

In municipalities with a large area, the licensing authority can allow Mietwagen without a new order to go to a different parking location (*Abstellort*) instead of the premises. The head office and the parking location must then be at least 15 kilometres apart. Without such approval there is no second place to return to. A conveniently located car park does not become premises because of that (Chapter 10).

How little it takes for a breach is shown by the case the Bundesgerichtshof decided on 3 June 2026. A Mietwagen registered to a subcontractor dropped off a passenger at Breslauer Platz in Cologne and stayed there without a new order, from 10:10 until at least 10:22. That was enough. The company that had hired the subcontractor was also held liable (Chapter 4). Breaches of the Mietwagen rules can also cost a fine of up to €10,000.

The Rückkehrpflicht has been disputed for years. Platforms and many Mietwagen operators consider it outdated because it causes empty trips. The taxi industry defends it because, in its view, it secures the difference from the taxi. Legally it stands firm: the *Bundesverfassungsgericht* (Federal Constitutional

Court) found it compatible with the freedom to choose an occupation as early as 1989, and the Bundesgerichtshof confirmed it in 2026. The federal government's bill to reduce red tape of October 2026 also leaves it unchanged (Chapter 6).

COMMON MISTAKE

***"After the ride I can wait at the destination for a bit until the app sends the next order."***
Without a new order you go back to the premises without delay. In the Cologne case, waiting about twelve minutes at the destination was enough for a breach. But if the next order comes in during the ride or on the way back, you drive it directly.

PRACTICAL TIP

Record when each order came in. If the next order arrives during the ride, the time of receipt later proves that the car did not have to go back.

FROM PRACTICE

*In the video "7 harte Wahrheiten als Mietwagenunternehmer (die keiner ausspricht)" (YouTube channel "Adiyan", April 2026) the point is made that the Rückkehrpflicht is not negotiable. What brings more revenue in the short term costs the Konzession in the long term. Drivers should therefore get the rules in writing and sign them.*

## The taxi has duties the Mietwagen does not have

Taxi and Mietwagen look alike and often drive the same routes. Legally, a lot separates them.

The taxi waits at places approved by the authority, the taxi ranks, and only in the municipality of its premises. Passengers get in at the rank, flag it down or order it. It may also take orders during a ride. In return it has duties the Mietwagen does not have:

- **Duty to carry (*Beförderungspflicht*):** In the mandatory service area (*Pflichtfahrbereich*), the area where the taxi tariff applies, the taxi must take passengers as long as the conditions of carriage are met.
- **Duty to operate (*Betriebspflicht*):** The taxi operator must start the business and keep it running. The federal states set the scope by regulation.
- **Duty to apply the tariff (*Tarifpflicht*):** The fare is set by the state government, or a body it designates, by regulation. For pre-booked rides the regulation can provide fixed prices or a range between a minimum and maximum price.

For the Mietwagen, the duty to operate and the duty to carry expressly do not apply. You decide yourself when your cars run and which orders you accept. You agree the price with the customer. However, the licensing authority can set minimum prices for Mietwagen in its district. By November 2026 the district of

Lörrach, Heidelberg, Essen, Dortmund, Cologne and Munich, among others, had done so, some with court proceedings. Berlin has no minimum price (Chapter 4).

The equipment differs too. A taxi is painted light ivory, carries the illuminated taxi sign on its roof and has a taximeter or an approved software system. In a Mietwagen a *Wegstreckenzähler* (distance meter) or an approved software system measures the distance. Advertising on the outside of the vehicle is only allowed on the side doors for both, unless the federal state permits an exception (Chapter 12). Every Mietwagen also needs at least two doors on the right-hand side and an alarm system.

An important difference concerns the number of licences. For taxis, the authority must refuse new licences if the local taxi trade would otherwise be threatened in its ability to function. That is why the *Landesamt* (state office) in Berlin has issued no new taxi Konzessionen since 16 February 2026 and keeps a waiting list (Chapter 11). There is no such test for Mietwagen. Their number is not limited.

VAT is also different. Mietwagen rides carry the standard rate of 19 percent. Taxis pay only 7 percent for rides within a municipality or up to 50 kilometres. So a €100 fare contains €15.97 VAT for a Mietwagen and €6.54 for a taxi on a short-distance ride. What that means for the calculation is shown in Chapter 2.

The route into the profession, on the other hand, is the same. Taxi and Mietwagen operators prove their professional competence with the same certificate, usually through the exam at the *IHK* (chamber of commerce) (Chapter 9). Whoever sits at the wheel needs the P-Schein, the permit to carry passengers, in both cases.

In places with more than 50,000 inhabitants, a car may not be licensed as a taxi and a Mietwagen at the same time. Such mixed licences (*Mischkonzession*) are rare. At the end of 2024 there were 2,584 vehicles with one nationwide, none in Berlin, Hamburg and Bremen. Instead, many companies run taxis and Mietwagen side by side with separate vehicles (Chapter 2). When a vehicle with a mixed licence drives as a Mietwagen, the taxi sign must not be visible.

| | Taxi | Mietwagen |
|---|---|---|
| How orders arise | at the taxi rank, by flagging down, during the ride, at the premises | only at the premises or the operator's home, also by app |
| After the ride | no Rückkehrpflicht; standby only at taxi ranks | back to the premises, unless a new order is already in |
| Duty to carry | yes, in the mandatory service area | no |
| Duty to operate | yes | no |
| Price | tariff set by regulation | freely agreed; the authority can set minimum prices |
| VAT | 7% within the municipality or up to 50 km, otherwise 19% | 19% |
| Measuring device | taximeter or approved software | Wegstreckenzähler or approved software |
| Appearance | light ivory, taxi sign | no taxi features |
| Recording order receipt | not required by the PBefG | required, keep for one year |

| | Taxi | Mietwagen |
|---|---|---|
| Number of licences | can be capped, waiting lists possible | no cap based on demand |
| Operator's proof of professional competence | the same | the same |
| Driver | P-Schein | P-Schein |

COMMON MISTAKE

***"As a Mietwagen I also have to drive at fixed times, like a taxi."***
The duty to operate only applies to taxis. With a Mietwagen you decide yourself whether you drive only during the day, only at weekends or around the clock.

## When strangers share a car: pooled on-demand transport

Since the 2021 reform of passenger transport law, pooled on-demand transport has been a form of service of its own, known as ridepooling. Several passengers who booked separately and travel similar routes share one vehicle. It runs only on pre-booking and, as a rule, only within the municipality of the premises. In urban and suburban transport the authority sets a pooling quota, that is, how much actually has to be pooled. It must also set minimum prices that keep enough distance from bus and rail fares. A company needs a separate licence for this service.

The difference from the Mietwagen lies in the number of orders, not the number of passengers. If a family or a team travels together, it remains a Mietwagen, because there is only one order. But if a company combines two separate bookings in one car, that is pooled on-demand transport. The Mietwagen Konzession is not enough for that, even if both passengers agree.

| | Mietwagen | Pooled on-demand transport |
|---|---|---|
| Orders per ride | one | several, booked separately |
| Who sits in the car | the customer and their companions | passengers who need not know each other |
| Area | no limit in the law | as a rule, the municipality of the premises |
| Price | free, minimum price possible | minimum price is mandatory |

For large cities there is a special rule that links the two: in cities with more than 100,000 inhabitants, the authority can apply the rules of pooled on-demand transport to Mietwagen as well. The condition is that Mietwagen arranged by app account for more than 25 percent of rides by taxi, Mietwagen and pooled on-demand transport.

An on-call bus (*Rufbus*) is something else again. On-demand scheduled service (*Linienbedarfsverkehr*) belongs to scheduled services and thus to local public transport: passengers order it, and it runs without a fixed route between set pick-up and drop-off points, in a defined area and at set times. The

prices and rules set by the local public transport authority apply.

## A patient ride is not ambulance transport

These two are often confused. With ambulance transport (*Krankentransport*) the patient needs medical care on the way or the special equipment of an ambulance, or this is to be expected because of their condition. Such rides do not fall under the PBefG. They belong to the emergency medical service (*Rettungsdienst*), which the federal states regulate in their own laws, with their own vehicles and their own trained staff.

A patient ride (*Krankenfahrt*), by contrast, is ordinary transport. A patient who needs no care travels to the doctor, to treatment or to hospital. Taxis and Mietwagen may carry out such rides, including for passengers with a transport voucher (*Transportschein*) from their health insurer. The insurer covers the costs if the ride is necessary for compelling medical reasons in connection with an insured service. The passenger pays a co-payment of 10 percent, at least €5 and at most €10 (Chapter 2).

| | Patient ride | Ambulance transport |
|---|---|---|
| Who travels | patient with no need for care | patient who needs care on the way |
| Vehicle | taxi or Mietwagen | ambulance with special equipment |
| Staff | driver with P-Schein | trained emergency medical staff |
| Legal basis | PBefG | the federal state's emergency medical services act |
| Possible with a Mietwagen Konzession | yes | no |

For patient rides some cities make exceptions to the Mietwagen minimum price. In Cologne, Essen and Dortmund it does not apply to patient rides for which a health insurer has agreed a fee, but in Essen and Dortmund only for cars that do nothing but such rides (Chapter 4). How billing with the insurers works is explained in Chapter 20.

COMMON MISTAKE

***"With the Mietwagen Konzession I can also do ambulance transport."***
With a Mietwagen you drive patient rides for patients who need no care on the way. Ambulance transport with care in an ambulance belongs to the emergency medical service and is governed by the law of the respective federal state.

## Minibus, limousine, airport transfer: where the Mietwagen ends

A Mietwagen is always a car, that is, a vehicle for at most nine people including the driver. A van with eight passenger seats can therefore still be a Mietwagen. If you carry larger groups by bus, you need a licence for hire coach services. Bus companies are also subject to the EU's admission rules, and the driver needs a class D1 or D bus licence.

Chauffeur services, limousine services and airport transfers that a company offers by car for money are, as a rule, Mietwagen services. The same rules apply to them as to rides through Uber and Bolt, including receipt of orders at the premises and the Rückkehrpflicht. You do not need a separate exam for buses for this, as long as you drive cars. There are special rules for certain school and disability transport (Chapter 21).

| Service | Vehicle | Form of service | What you need |
|---|---|---|---|
| Rides through Uber or Bolt | car | Mietwagen | Mietwagen Konzession per vehicle, driver with P-Schein |
| Airport transfer, chauffeur service | car up to nine seats | Mietwagen | as above |
| Shuttle for a group of 15 | bus | hire coach | hire coach licence, bus licence |
| Pooling separate bookings in one car | car or minibus | pooled on-demand transport | separate licence, the authority's minimum price |
| Patient to the doctor, no care | car | Mietwagen (patient ride) | Mietwagen Konzession, contract with the insurer for billing |
| Patient with care | ambulance | emergency medical service | rules of the state's emergency medical services act |
| Renting cars to self-drivers | car | no passenger transport | no licence under the PBefG |

## Uber and Bolt arrange, the company drives

Uber, Bolt and similar apps act as intermediaries in Germany. The law knows this role: operators of mobility platforms that arrange rides without carrying passengers themselves. They do not need a licence of their own. The licence is needed by the company that drives. It also carries the duties, from returning to the premises to recording orders. It is only different if a platform controls the arranging and carrying out of rides with organisational and contractual responsibility. Then it counts as the carrier itself.

Today's model is the result of several court cases. The former UberPop service, where private individuals drove their own cars without a licence, was banned in 2015. Uber Black in its form at the time, where orders went straight to the drivers, followed in 2018 (Chapter 3). Today the apps arrange rides for licensed companies.

For drivers this means: anyone who wants to carry passengers through Uber or Bolt either needs their own Konzession or drives for a company that has one. The platforms call such companies fleet partners. Uber requires a valid Konzession and commercial insurance for every vehicle, Bolt a vehicle registration certificate that says “Mietwagen” (Chapter 12). Setting off in your own car without a Konzession is not allowed. How the platforms work and what they mean for operators and drivers is explained in Chapter 3.

| Role | Needs | Carries |
|---|---|---|
| Platform (intermediary) | no licence under the PBefG | arranging, payment, technology |
| Mietwagen company | Konzession for every vehicle, professional competence | all duties under the PBefG, including for its drivers |
| Employed driver | P-Schein | the ride, following the company’s instructions |
| Operator who drives | Konzession, professional competence and P-Schein | all of it |

COMMON MISTAKE

***“Uber and Bolt are just tech companies, the rules don’t affect them. So they don’t affect me either.”***

The first part is right: as intermediaries the platforms need no licence. That is exactly why all duties lie with the company that drives. Anyone who gets orders through an app is a Mietwagen operator and must keep to every Mietwagen rule.

CHECKLIST: IS YOUR SERVICE A MIETWAGEN?

- [ ] You carry passengers for money, above 30 cents per kilometre
- [ ] You drive a car with at most nine seats including the driver
- [ ] Each order covers the whole vehicle, not individual seats
- [ ] The customer decides the destination and course of the ride
- [ ] Orders reach your premises or your home, also by app
- [ ] You record every order and keep it for one year
- [ ] Your cars return to the premises when there is no new order
- [ ] No car shows taxi features
- [ ] Your passengers need no medical care on the way
- [ ] There is a licence for every vehicle, and every driver has a P-Schein

If one point does not apply, your service belongs to a different form, or you have to change how you work before you start.

OUR OWN PRODUCT: LERNAPP

The differences between taxi, Mietwagen and pooled on-demand transport are part of the Fachkundeprüfung syllabus. You can practise them with the LernApp.

## At a glance

- In the law, a Mietwagen is a car with driver that a customer hires as a whole for one ride. It has nothing to do with self-drive car rental.
- Anyone who carries passengers for money needs a licence. The only exceptions are free rides and ride-sharing up to 30 cents per kilometre for everyone together.
- The law knows four forms of occasional services: taxi, excursions, Mietwagen and hire coach, pooled on-demand transport. Every service has to fit one of them.
- Orders reach the premises or the operator's home, also by app. Receipt is recorded and kept for one year.
- After the ride the car returns to the premises, unless it received a new order before or during the ride. New orders during the ride are expressly allowed.
- The taxi waits at the rank, has a fixed tariff and the duties to carry and to operate, and pays 7 instead of 19 percent VAT on short distances. The Mietwagen has none of these duties, but must not appear to be a taxi. Its number is not limited.
- Ridepooling (pooled on-demand transport), buses and ambulance transport with care are separate businesses with their own rules. The Mietwagen may drive patient rides without care.
- Uber and Bolt arrange the rides. The licence and the duties lie with the company that drives.

**Continue with Chapter 2: How the industry works.**

PART 1 · THE INDUSTRY

# 02

# How the industry works

Behind every ride there are more players than the people in the car. Companies provide vehicles and drivers, platforms pass on the orders, passengers and other clients pay, authorities license and inspect. If you set up a *Mietwagen* (hire car with driver) business, you should know where you stand in this structure and who earns a share of every ride.

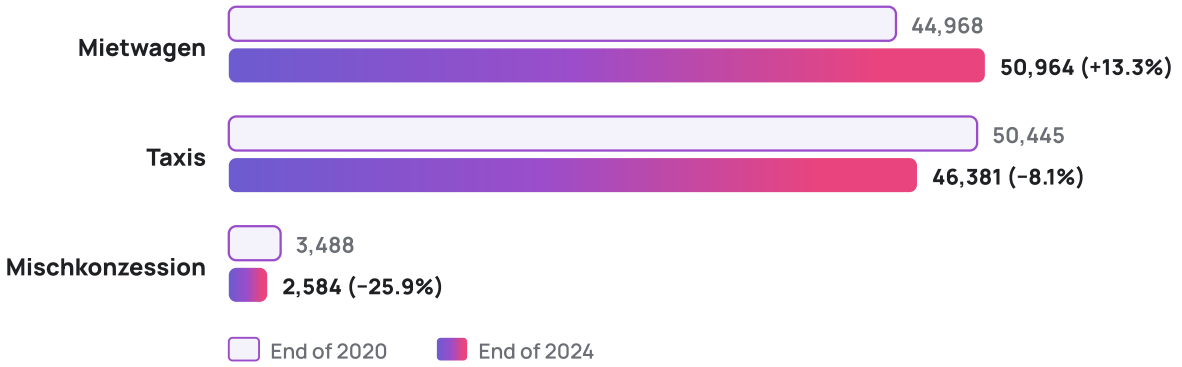
This chapter shows how big the industry is and how it has shifted since 2020, in Germany as a whole and in the individual federal states. It introduces all players and their roles. Using one ride and one week, it shows how the money flows from the booking to the driver's wage.

## About 100,000 vehicles, just over half of them Mietwagen

There are no ongoing official statistics for taxis and Mietwagen. They are not covered by the *Verkehrsstatistikgesetz* (transport statistics act). The Federal Transport Ministry therefore has the figures collected in special surveys of the states' licensing authorities, most recently as of 31 December 2024. The states take part voluntarily. The previous survey dates from the end of 2020. The comparison shows how much the industry has shifted in four years:

| | End of 2020 | End of 2024 | Change |
|---|---|---|---|
| Taxis | 50,445 | 46,381 | −8.1% |
| Mietwagen | 44,968 | 50,964 | +13.3% |
| Vehicles with a *Mischkonzession* (combined licence: taxi and Mietwagen) | 3,488 | 2,584 | −25.9% |
| **Total vehicles** | **98,901** | **99,929** | **+1.0%** |
| Companies with taxis only | 18,824 | 15,979 | −15.1% |
| Companies with Mietwagen only | 8,525 | 8,816 | +3.4% |
| Companies with taxis and Mietwagen | 4,907 | 4,630 | −5.6% |
| **Total companies** | **32,256** | **29,425** | **−8.8%** |

LICENSED VEHICLES IN GERMANY




Between the end of 2020 and the end of 2024, Mietwagen overtook taxis. The total number of vehicles stayed almost the same.

**More Mietwagen than taxis.** At the end of 2024, Germany had more licensed Mietwagen than taxis: 51.0 percent of all vehicles were Mietwagen, 46.4 percent taxis. Four years earlier it was the other way round, with 45.5 percent Mietwagen. The total number of vehicles stayed almost the same: what taxis lost, Mietwagen roughly gained.

**Fewer companies, but not fewer vehicles.** The number of companies fell by almost 2,900, mainly among taxis. The ministry sees this as a trend that has been emerging since 1996: the number of taxi-only companies is falling, while Mietwagen-only companies are doing better.

**Many businesses run both.** At the end of 2024, 4,630 companies ran taxis and Mietwagen at the same time. Only 782 of them had a Mischkonzession, where one vehicle is licensed for both. The other 3,848 used separate vehicles. In places with more than 50,000 inhabitants a Mischkonzession is not allowed (Chapter 1).

## Mietwagen companies are growing, taxi businesses stay small

The survey also counts companies by the number of their vehicles. This is where taxis and Mietwagen differ most:

| Companies with | Mietwagen only 2020 | Mietwagen only 2024 | Change | Taxis only 2024 |
|---|---|---|---|---|
| no vehicle of their own | 146 | 221 | +51.4% | 238 |
| 1 vehicle | 3,151 | 2,758 | −12.5% | 11,213 |
| 2 vehicles | 1,668 | 1,516 | −9.1% | 1,945 |
| 3 or more vehicles | 3,560 | 4,321 | +21.4% | 2,583 |
| **All companies** | **8,525** | **8,816** | **+3.4%** | **15,979** |

At the end of 2024, almost half of the Mietwagen-only companies (49.0 percent) had three or more vehicles, up from 41.8 percent in 2020. Just under a third (31.3 percent) still ran a single car. With taxis it is the other way round: seven out of ten taxi companies run a single car (70.2 percent). But their number,

too, has fallen by 19.6 percent since 2020.

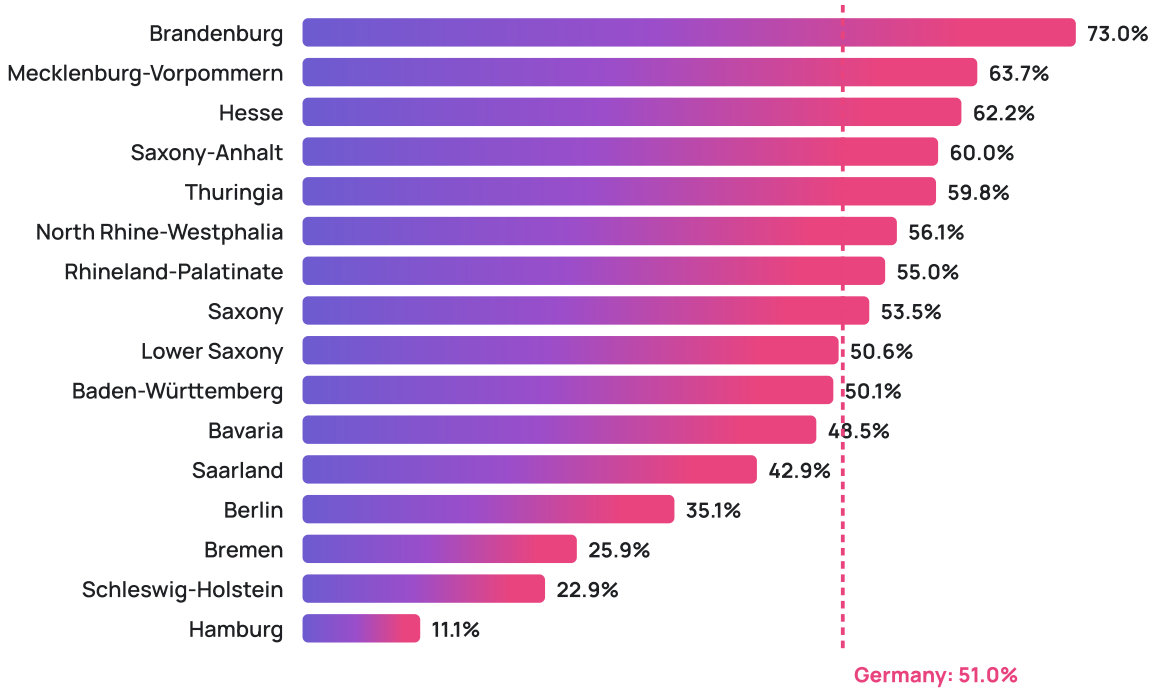
For founders this means: a Mietwagen business with one car is allowed and common; there are more than 2,700 of them. But the market is moving towards businesses with several vehicles. Whether starting with one car pays off is shown in Chapter 7.

## Every state is a market of its own

How many Mietwagen are on the road differs widely between the federal states. Most are in North Rhine-Westphalia (10,018), followed by Bavaria (7,445) and Hesse (6,463). Measured as a share of all taxis and Mietwagen, Brandenburg leads: 73 percent of its vehicles are Mietwagen. In Hamburg it is only 11 percent.

| State | Mietwagen 2020 | Mietwagen 2024 | Change | Share of all vehicles 2024 |
|---|---|---|---|---|
| Baden-Württemberg | 4,775 | 5,701 | +19.4% | 50.1% |
| Bavaria | 6,325 | 7,445 | +17.7% | 48.5% |
| Berlin | 4,589 | 2,919 | −36.4% | 35.1% |
| Brandenburg | 2,733 | 3,744 | +37.0% | 73.0% |
| Bremen | 195 | 196 | +0.5% | 25.9% |
| Hamburg | 384 | 381 | −0.8% | 11.1% |
| Hesse | 4,276 | 6,463 | +51.1% | 62.2% |
| Mecklenburg-Vorpommern | 723 | 1,372 | +89.8% | 63.7% |
| Lower Saxony | 4,078 | 4,251 | +4.2% | 50.6% |
| North Rhine-Westphalia | 9,247 | 10,018 | +8.3% | 56.1% |
| Rhineland-Palatinate | 1,690 | 1,928 | +14.1% | 55.0% |
| Saarland | 313 | 345 | +10.2% | 42.9% |
| Saxony | 2,298 | 2,802 | +21.9% | 53.5% |
| Saxony-Anhalt | 1,488 | 1,596 | +7.3% | 60.0% |
| Schleswig-Holstein | 704 | 556 | −21.0% | 22.9% |
| Thuringia | 1,150 | 1,247 | +8.4% | 59.8% |
| **Germany** | **44,968** | **50,964** | **+13.3%** | **51.0%** |

MIETWAGEN AS A SHARE OF ALL TAXIS AND MIETWAGEN, END OF 2024




Every state is a market of its own. In Brandenburg almost three in four vehicles are Mietwagen, in Hamburg only one in nine.

The number of Mietwagen grew most in Mecklenburg-Vorpommern (+89.8 percent), Hesse (+51.1 percent) and Brandenburg (+37.0 percent). It fell in only three states: by 36.4 percent in Berlin, by 21.0 percent in Schleswig-Holstein and slightly in Hamburg. The figures apply to whole states. In a single city the picture can look quite different.

## Much has shifted since the end of 2024

The federal figures are almost two years old. Much has happened in some cities since then, above all in Berlin. There, the *Landesamt für Bürger- und Ordnungsangelegenheiten* (Berlin's state office for citizen and regulatory affairs) counts the businesses itself:

| Berlin | Mietwagen companies | Mietwagen |
|---|---|---|
| December 2023 | 695 | 4,498 |
| March 2025 | 436 | 2,335 |
| October 2026 | 275 | 1,522 |

The number of Mietwagen in Berlin has thus dropped to a third in just under three years. The number of taxis rose from 5,680 to 6,244 between March 2025 and October 2026, and according to the Berlin state government (*Senat*), demand for taxi *Konzessionen* (operating licences) has shot up. Since 16 February 2026, Berlin has therefore stopped issuing new taxi Konzessionen for the time being (Chapter 11).

According to a report in the Tagesspiegel newspaper, some Mietwagen companies have moved to the surrounding area: in the Brandenburg district of Teltow-Fläming, 1,357 Mietwagen were already registered at the start of 2026, compared with about 1,600 in Berlin. Chapter 5 explains why. In Cologne, by contrast, there were clearly more Mietwagen than taxis at the end of 2025: 1,614 against 1,138.

PRACTICAL TIP

Before you decide on a location, look at the current figures for your city. Some authorities publish them, the Berlin Landesamt for example in its own statistics. Rising or falling figures show you how strictly the authority checks and how many cars compete for the same passengers.

## Revenue: officially recorded for taxis only

How much money the industry turns over is officially recorded only for taxis, and only up to 2018. For that year, the *Statistisches Bundesamt* (federal statistics office) reported about €4.59 billion in revenue for the taxi trade. It was earned by about 25,200 companies with about 164,100 people working in them, almost 85 percent of them employees. Mietwagen are not included in these figures.

For Mietwagen there are only estimates. The market research company Statista expected about €1.6 billion in revenue for the Mietwagen sector in 2025 and about €3.2 billion for the taxi market. On that basis, Mietwagen revenue has almost doubled compared with 2019, while taxis still turned over more than €4.4 billion in 2019. The news site tagesschau reported this in August 2025. No official statistics record how many people work as Mietwagen drivers.

| What | Value | Type of figure |
|---|---|---|
| Taxi trade revenue 2018 | about €4.59 bn | official, Statistisches Bundesamt |
| Taxi revenue 2019 | more than €4.4 bn | Statista estimate |
| Taxi revenue 2025 | about €3.2 bn | Statista estimate |
| Mietwagen revenue 2025 | about €1.6 bn | Statista estimate |
| Number of Mietwagen drivers | unknown | no statistics |

The figures of the Statistisches Bundesamt and the Transport Ministry are also counted differently. One records companies by their activity, the other records licences. That is why the 25,200 taxi companies of 2018 cannot be compared directly with the figures of the special survey.

## Who is involved

| Who | Role | More in |
|---|---|---|
| Mietwagen company | holds the licence, provides vehicles and drivers, carries the duties under the *PBefG* (Passenger Transport Act) | Chapters 7 to 12 |

| Who | Role | More in |
|---|---|---|
| Subcontractors | drive orders passed on by another Mietwagen company, with their own licence | this chapter, Chapter 18 |
| Driver | drives on behalf of the company, needs the *P-Schein* (passenger transport driving permit) | Chapters 13 and 14 |
| Intermediaries (platforms) | pass on rides via app, handle payment and keep a fee | Chapters 3 and 15 to 18 |
| Passengers | book and pay; their contract is with the company that drives | this chapter |
| Other clients | health insurers, districts, companies and hotels award rides directly | Chapters 19 to 22 |
| Authorities | licensing authority, customs and tax office license and inspect | Chapters 4 and 25 |
| Taxi trade | competes for the same passengers, partly uses the same apps and sues over violations | Chapters 4 and 5 |
| Associations | represent companies and drivers towards politicians and authorities | Chapters 6 and 38 |

**The company.** At the centre is the company with the licence. It carries the passengers and is therefore the operator in the legal sense. It provides the vehicles and the drivers, accepts orders at its premises (*Betriebssitz*) and answers to the authority for compliance with the rules. That can be a sole trader who drives their only car themselves, or a business with dozens of vehicles and its own dispatch. The law does not prescribe any particular legal form (Chapter 10).

**General contractors and subcontractors.** Not every order goes straight from the platform to the business that drives. Some Mietwagen companies pass rides on to other Mietwagen companies, which drive as subcontractors. For Germany, Uber describes a model with a general contractor who sets the prices of the rides arranged through Uber. A subcontractor also carries passengers itself and therefore needs its own licence. The law also requires that all companies an applicant commissions to carry out rides have their premises or a branch in Germany. Following the ruling of the Federal Court of Justice (*Bundesgerichtshof*) of 3 June 2026, a Mietwagen company had to answer itself for its subcontractor's violations (Chapter 4). The Federal Labour Ministry sees growing signs of disregarded labour standards, especially among subcontractors (Chapter 5).

**The drivers.** At the wheel sits the operator or a driver they employ. Everyone needs the P-Schein. Employed drivers are entitled to at least the statutory minimum wage: €13.90 per hour since 1 January 2026 and €14.60 from 1 January 2027. Uber states that the drivers of its partner companies are employees covered by social insurance. Anyone who wants to carry passengers independently, without an employer, needs their own licence (Chapter 1).

**The intermediaries.** Uber, Bolt and other apps bring passengers and companies together. The law treats them as intermediaries that do not need a licence of their own. In everyday business they still decide a lot: they show the passenger the price, assign the orders, collect card payments and keep their fee. Besides Uber and Bolt there are other apps such as FREENOW, taxi.eu, Blacklane and Bliq. Chapter 3 explains how they work in detail.

**The passengers.** Rides are booked via app, by phone, through a website or directly with the company. Even when booking through Uber or Bolt, the passenger's contract of carriage is with the company that drives. That is what the terms of both platforms say. The platform issues the passenger's invoice in the name of that company.

**Other clients.** Besides the platforms there are customers who award rides directly. Health insurers pay for rides to treatment. Districts, cities and social organisations award school transport and rides for people with disabilities. Companies, hotels and travel agencies book rides for guests and staff. The company has to win and look after these customers itself. Chapters 19 to 22 show how.

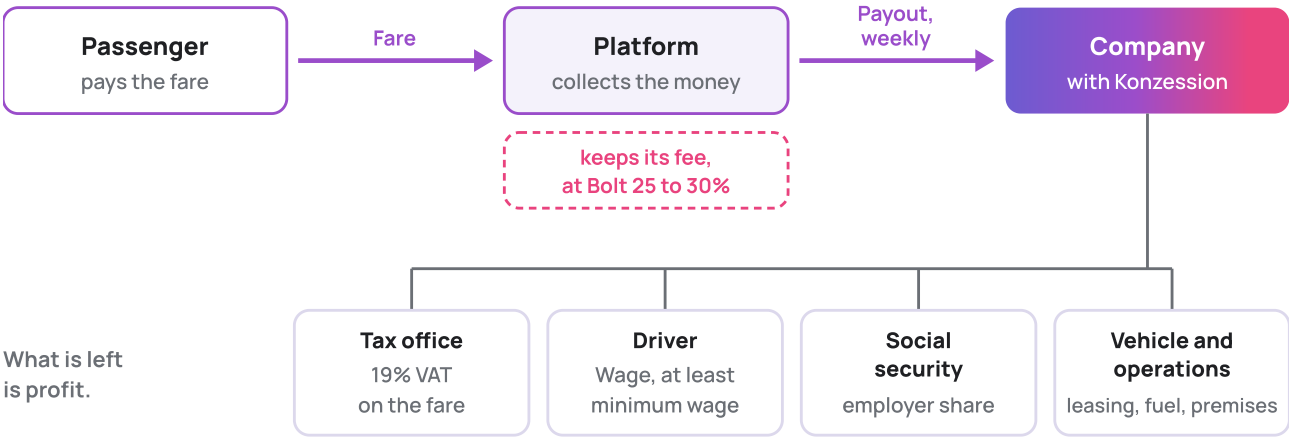
**The authorities.** The licensing authority grants the *Konzession* (operating licence) and then supervises the business. Customs (*Zoll*), with its unit against undeclared work, the *Finanzkontrolle Schwarzarbeit*, checks whether drivers are registered and receive the minimum wage. The *Finanzamt* (tax office) checks VAT and records. In several large cities, authorities and platforms now compare their data to remove unlicensed vehicles from the apps (Chapter 5).

**The taxi trade.** Taxis and Mietwagen compete for the same passengers. At the same time, taxis also drive via the apps: in June 2024 Uber opened its app to all taxi companies in Germany, and Bolt arranges taxi rides too. Where Mietwagen businesses break the rules, taxi companies also take them to court. In the case the Federal Court of Justice decided in 2026, a Cologne taxi cooperative had used a test booking via Uber to check whether a Mietwagen returned (Chapter 4).

**The associations.** Companies are organised in associations that contradict each other on important issues. The Bundesverband Taxi und Mietwagen (BVTM), for example, calls for better checks of the *Rückkehrpflicht* (duty to return) and the quick introduction of minimum prices. The association wirfahren, which says it represents Mietwagen and taxi companies and their drivers, on the other hand demanded in September 2026 that the Rückkehrpflicht be suspended nationwide because of high fuel prices. More on this in Chapter 6.

## How the money flows on an app ride

WHERE THE MONEY FROM AN APP RIDE GOES




The platform pays the company, not the driver. From the payout the company covers tax, wages and all other costs.

Using the example of a ride booked through an app:

1. **Booking.** The passenger sees the price before booking. With Uber it no longer changes during the ride, not even for detours. Before booking it can rise or fall depending on demand. That is how Uber describes it on its page “Fakten zu Uber in Deutschland”.
2. **Payment.** If the passenger pays in the app, the platform collects the money in the name of the company. Bolt also allows cash payment; the driver then holds the money.
3. **Fee.** The platform keeps its service fee. For Mietwagen, Bolt states 25 to 30 percent depending on the city and charges it on cash rides too. Uber does not publish a fixed rate (Chapter 3).
4. **Payout.** The platform pays the rest to the company. Uber and Bolt settle weekly. With Uber, the revenue goes to the fleet partner’s account, not to the drivers.
5. **Costs.** From the payout the company pays everything else: VAT, wages and social security contributions, vehicles, insurance, fuel or electricity, maintenance and calibration, office and bookkeeping. Whatever is left after that is profit, which is still taxed.

| | Bolt | Uber |
|---|---|---|
| Service fee for Mietwagen | 30% in Berlin, Frankfurt, Cologne and Düsseldorf, 29% in Nuremberg, 25% elsewhere | no fixed rate published; your own rate is in your contract and statement |
| Calculated on | gross fare | check your contract |
| Cash payment | possible, fee still applies | in Chapters 3 and 16 |
| Settlement | weekly, fee deducted directly | weekly, to the fleet partner’s account |
| Price of the ride | shown by the platform | set by a general contractor, dynamic depending on demand |

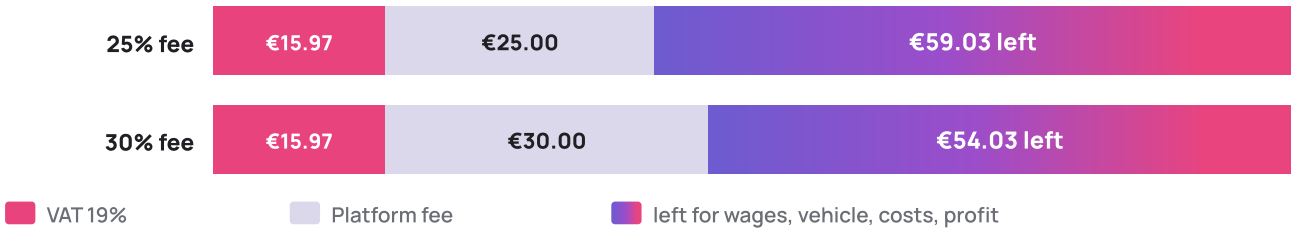
As of November 2026, based on the platforms' own pages (Chapter 3). Both can change their rates.

## Of a €100 fare, €54 to €59 remain

VAT is due on the full fare the passenger pays, not just on the payout. For Mietwagen it is 19 percent. So a €100 fare contains €15.97 in VAT.

| Example: €100 fare | at 25% fee | at 30% fee |
|---|---|---|
| Fare paid by the passenger | €100.00 | €100.00 |
| VAT included (19%) | −€15.97 | −€15.97 |
| Platform service fee, calculated on the fare | −€25.00 | −€30.00 |
| **Left for wages, vehicle, all other costs and profit** | **€59.03** | **€54.03** |

WHAT IS LEFT OF A €100 FARE




Calculated with the fee on the gross fare, as Bolt describes it. For Mietwagen, Bolt charges 25 to 30 percent depending on the city.

The calculation assumes the fee is calculated on the gross fare, as Bolt describes it. If the invoice for the fee comes from a company in another EU country, such as Uber's company in the Netherlands, the Mietwagen company owes the VAT on it itself. This is called *Reverse Charge*. If you are entitled to deduct input tax, you deduct it again in the same step. On balance it then costs you nothing, but it has to appear in the VAT pre-return (*Voranmeldung*). For a *Kleinunternehmer* (small business exempt from VAT) the calculation looks different (Chapters 7 and 24).

For comparison, the taxi: within the municipality or for up to 50 kilometres, only 7 percent VAT applies. A €100 fare then contains €6.54. At the same fare, the taxi company keeps €9.43 more before any fee is deducted.

## One week as an example

What this means for a whole week is shown by an example with assumed figures. One vehicle in Berlin takes €2,000 in fares in one week through Bolt. The fee there is 30 percent.

| One week, one vehicle (assumption) | Euro |
|---|---|
| Fares paid by passengers | 2,000.00 |
| Service fee 30%, deducted by Bolt | −600.00 |
| **Payout to your account** | **1,400.00** |
| still included: VAT on the fares, owed to the tax office | −319.33 |
| **Left for wages, vehicle, premises and profit** | **1,080.67** |

The payout looks like more than it is. Of the €1,400, €319.33 belongs to the tax office. If you spend it, you will not have it for the next VAT pre-return.

From the rest, the company pays the driver first. Employees get at least the minimum wage for every working hour, including waiting time between orders during which they are on standby as instructed. On top come the employer's social security contributions, about 21 percent according to the calculation in Chapter 7.

| An 8-hour shift at minimum wage | 2026 | from 2027 |
|---|---|---|
| Minimum wage per hour | €13.90 | €14.60 |
| Wage for 8 hours | €111.20 | €116.80 |
| with about 21% employer contributions | €134.55 | €141.33 |
| **Fares needed just for this wage, at 30% fee** | **€249.03** | **€261.58** |

At a 30 percent fee, 54.03 cents remain of every euro of fare. A driver working eight hours at minimum wage therefore has to take about €250 in fares before a single euro is left for the vehicle, fuel, insurance and premises. Chapter 7 calculates what is left after wages and vehicle costs.

COMMON MISTAKE

***"Uber or Bolt pay the driver."***

The platform pays the company, not employed drivers. With Uber, the revenue from the drivers' rides first goes to the fleet partner's account; the portal does not transfer money to drivers. The company owes the wage as employer, even in a week when the platform pays out little.

COMMON MISTAKE

***"What the app pays out is mine."***

The payout still contains the VAT on the full fare. With a €1,400 payout from €2,000 in fares, that is €319.33. The fee has already been deducted, the tax has not.

## Not all money comes through an app

Not every ride goes through an app, and not all money comes in weekly:

| Client | Who pays | How the price is set | When the money comes | More in |
|---|---|---|---|---|
| Passenger via an app | the platform, in the name of the company | platform or general contractor | weekly, after the fee is deducted | Chapters 3 and 16 |
| Passenger directly | the passenger | freely agreed, observe the city's minimum price | immediately or on invoice | Chapter 4 |
| Health insurer | the insurer; the passenger makes a co-payment | contract with the insurer | after settlement with the insurer | Chapter 20 |
| District, city, social organisation | the client | contract | as per contract | Chapter 21 |

| Client | Who pays | How the price is set | When the money comes | More in |
|---|---|---|---|---|
| Company, hotel, travel agency | the customer | agreement | on invoice, as an e-invoice from 2027 or 2028 | Chapters 22 and 24 |

**Patient transport.** The health insurer covers the travel costs if the ride is necessary for compelling medical reasons in connection with a service it covers. The passenger makes a co-payment of 10 percent, at least €5 and at most €10. For a €30 ride that is €5, for €80 it is €8, for €150 it is €10. The company settles with the insurer (Chapter 20).

**School transport and rides for people with disabilities.** Payment follows the contract the company concludes with the district, the city or the organisation (Chapter 21).

**Companies, hotels and travel agencies.** They usually pay on invoice. From 2027, businesses with more than €800,000 in revenue in the previous year must issue e-invoices to their business customers, and from 2028 all businesses must. Invoices up to €250 are exempt (Chapter 24). Every company has had to be able to receive e-invoices since 1 January 2025 (Chapter 6).

**Taxi rides.** The tariff sets the price. Within the municipality or for up to 50 kilometres, only 7 percent VAT applies. If a taxi drives via an app, the taxi company also pays the platform a fee. For taxis, Bolt states 30 percent in Berlin, Frankfurt, Cologne, Düsseldorf and Munich, 29 percent in Nuremberg and 13 percent in all other cities (Chapter 3).

Your own customers pay no platform fee. In return, the company has to find them itself, sign contracts, write invoices and wait longer for its money.

FROM PRACTICE

*In the video "Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)" (YouTube channel "Adiyan", December 2025), working with the platforms is described as the most common route. At the same time, the video says Uber and Bolt operate in the low-price segment. Winning your own customers is much more work, it says, but generally the recommendation.*

PRACTICAL TIP

In your planning, calculate with the amount left after VAT and service fee, not with the fare the app shows. At a 25 percent fee that is €59.03 of a €100 fare, at 30 percent €54.03.

CHECKLIST: BEFORE YOU PLAN WITH FIGURES

- [ ] Looked at the figures for my city and state: how many Mietwagen, which trend
- [ ] Looked up my platform's fee rate in my city
- [ ] Clarified whether the fee is calculated on the gross or net fare
- [ ] Set aside the VAT from every payout
- [ ] Calculated the wage per shift including employer contributions
- [ ] Checked whether the invoice for the fee comes from another EU country

- [ ] Considered which customers of my own are possible
- [ ] Worked through the calculation in Chapter 7 with my own figures

## At a glance

- At the end of 2024, about 100,000 vehicles in Germany were licensed as taxis or Mietwagen: 50,964 Mietwagen and 46,381 taxis. Since 2020 there are 13 percent more Mietwagen and 8 percent fewer taxis.
- Mietwagen companies are getting bigger: almost half have three or more vehicles. Among taxi companies, seven out of ten run a single car.
- The states differ widely: in Brandenburg 73 percent of vehicles are Mietwagen, in Hamburg 11 percent. In Berlin, the number of Mietwagen has dropped to a third since the end of 2023.
- Official revenue figures exist only for taxis. Statista estimates the Mietwagen sector's revenue for 2025 at about €1.6 billion.
- The licence and the duties lie with the company that drives, including the subcontractor. Also involved are drivers, intermediaries, passengers, other clients, authorities, the taxi trade and the associations.
- On an app ride, the platform keeps its fee, settles weekly and pays the rest to the company. Of a €100 fare, after VAT and a fee of 25 to 30 percent, €54 to €59 remain for all costs and profit.
- The payout still contains the VAT. At a 30 percent fee, a driver on minimum wage needs about €250 in fares per eight-hour shift just to cover their wage.
- Health insurers, districts, companies and hotels pay by contract or on invoice, without a platform fee, but with more effort.

**Continue with Chapter 3: Uber, Bolt and other platforms: how they work, what they earn and what they mean for operators and drivers.**

PART 1 · THE INDUSTRY

# 03

# Uber, Bolt and other platforms

The best-known names in the industry do not drive a single car themselves. Uber, Bolt and other apps pass rides on to companies that hold a licence, and they earn a share of every ride. For most *Mietwagen* (hire car with driver) businesses they are the most important source of orders, and for many drivers the reason they joined the industry in the first place.

This chapter explains what role the law gives the platforms and how the courts shaped today's model. It shows who sets the price, what the platforms earn on each ride and how much of a €100 fare reaches you. It also covers what you need to sign up, which obligations stay with you, what the apps mean for drivers and which other platforms exist besides Uber and Bolt.

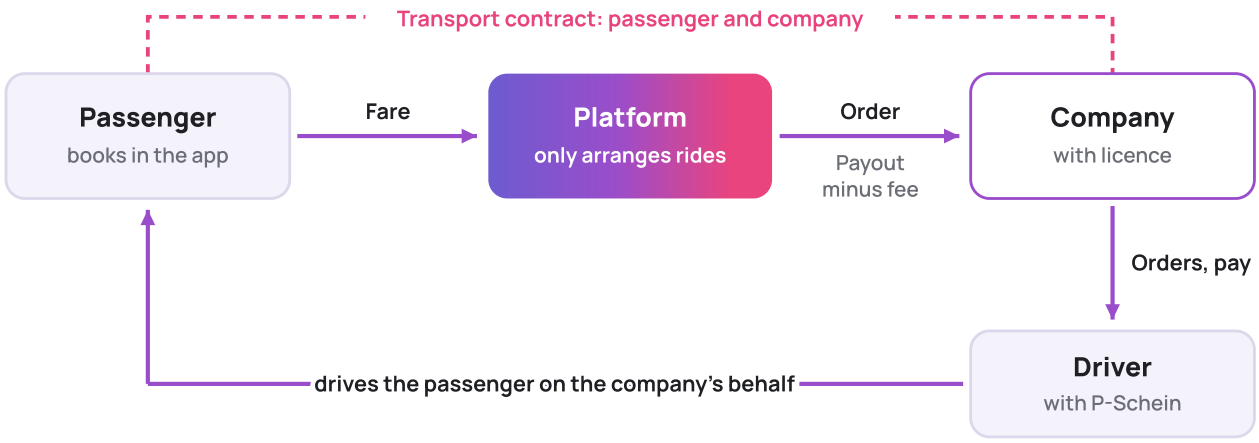
## The platform arranges the ride, a licensed company drives it

Since the 2021 reform of passenger transport law, the law names these intermediaries explicitly. It means operators of mobility platforms whose main business is to bring about contracts for transport that requires a licence, and who do not carry passengers themselves. They do not need a licence of their own. The law calls them intermediaries.

The law draws the line at one point: whoever controls both the arranging and the carrying out of a ride, with organisational and contractual responsibility, is a carrier and then needs a licence like any other company. In Germany, Uber and Bolt act as intermediaries. The rides are driven by taxi and Mietwagen companies with their own licence.

For the passenger it looks like this: they book in the app, but they make their transport contract with the company that drives. That is what Uber's and Bolt's terms say. The platform collects the fare in the name of that company and issues the passenger's invoice in its name. That has consequences for you: you owe VAT on the full fare, not just on what the platform pays out (Chapters 2 and 7).

### WHO DEALS WITH WHOM ON AN APP RIDE




The passenger books with the platform, but their contract is with the company that drives. The licence and the obligations lie there.

| Party | What they do | What they need |
|---|---|---|
| Passenger | books in the app, pays by card or cash | – |
| Platform | shows the price, assigns the order, collects the money, keeps the service fee | no licence, as long as it only arranges rides |
| Company | accepts the order, carries out the ride, pays wages and VAT | a licence for every vehicle (Chapters 4 and 11) |
| Driver | drives on behalf of the company | *P-Schein* (passenger transport driving permit), employment contract with the company (Chapters 13 and 14) |
| Authority | grants the licence, supervises the business | – |

The table shows where the obligations lie: with the company that drives. The platform stands in between, but under the law it is not responsible for the ride.

COMMON MISTAKE

***"Uber and Bolt are not really transport services, they are tech companies. The rules for taxis and Mietwagen have nothing to do with them."***
In fact: the platforms arrange the rides, and the carrier is the licensed company. So the rules for taxis and Mietwagen apply to every ride booked through the app; it is just the company that bears them. The arranging itself is also subject to the *PBefG* (Passenger Transport Act).

## The category in the app decides whether a taxi or a Mietwagen comes

The apps have several categories, such as basic rides, more comfort, larger cars, premium and taxi. Which ones exist depends on the city. Taxis run in their own categories such as “Uber Taxi” or “Bolt Taxi” and charge the local tariff. Everything else is driven by Mietwagen companies. Anyone who books a car with driver for themselves alone travels, under the law, either by taxi or by Mietwagen. The law allows no other form for this kind of ride. On its own fact page, Uber itself speaks of arranging Mietwagen rides.

| | Taxi category in the app | all other categories |
|---|---|---|
| Who drives | taxi company | Mietwagen company |
| Price | local taxi tariff | freely agreed; at Uber set by the general contractor; the city’s minimum fares apply |
| VAT | 7 percent within the municipality or up to 50 kilometres | 19 percent |
| How orders come in | a taxi may also be hailed on the street | the order must come in at the premises (*Betriebssitz*) |
| After the ride | may wait at a taxi rank | returns to the premises, unless it received the next order before or during the ride |

The tax rates are in Chapter 4, the rules on order intake and returning in Chapter 1.

A vehicle cannot be both. In places with more than 50,000 inhabitants, the authority may not license the same car as a taxi and a Mietwagen at once. If you run taxis and Mietwagen, you therefore need separate vehicles, and each runs in its own category in the app.

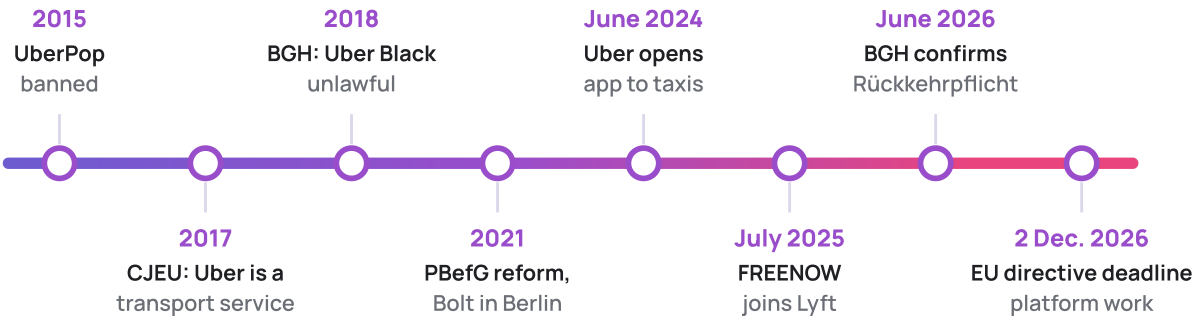
## Today's model is the result of several court rulings

The courts shaped how Uber works in Germany today. Three rulings were decisive:

- **UberPop, 2015.** In this service, private individuals drove their own cars without a licence. The Regional Court (*Landgericht*) of Frankfurt am Main banned it in 2015 as unfair competition, because the drivers carried passengers without the required licence.
- **Court of Justice of the European Union, 2017.** A service like UberPop is not a mere digital intermediation service but a transport service. Member states may therefore regulate it like transport.
- **Uber Black, 2018.** In this service, the app sent orders directly to the Mietwagen drivers. The Federal Court of Justice (*Bundesgerichtshof*, BGH) held this unlawful, because orders must first come in at the company’s premises. A simultaneous email to the company did not change that. According to the ruling, the rule is compatible with the Basic Law (*Grundgesetz*) and protects the taxi trade. Uber was liable as a party to the infringement.

Since then it has been clear: even with an app booking, the order must first come in at the company, and the company records its arrival. The law explicitly allows an app-based system for this; you keep the record for one year. Only then does the order go to the driver.

FROM BAN TO TODAY'S MODEL




The courts shaped today's model: orders first come in at the licensed company.

After that, things moved fast. Bolt launched in Berlin in 2021. In June 2024, Uber opened its app to all taxi companies in Germany. FREENOW has belonged to the US ride-hailing company Lyft since July 2025. By its own account, Uber is now present in around 70 German cities, taxi heute reported on 29 October 2026. On 3 June 2026, the BGH confirmed the *Rückkehrpflicht* (duty to return) in a case about rides through Uber X (Chapter 4).

COMMON MISTAKE

***"Uber is banned in Germany."***

What was banned were specific services: UberPop with unlicensed private drivers in 2015, and in 2018 the former version of Uber Black, where orders went directly to the drivers. Today Uber passes rides on to licensed taxi and Mietwagen companies. That is allowed, as long as these companies follow the rules for taxis and Mietwagen.

## The 2021 reform brought the intermediaries into the law

With the 2021 reform of passenger transport law, the legislator settled three things that still apply to platform rides today:

| Rule | What it means | More in |
|---|---|---|
| Intermediary as a role of its own | platforms need no licence as long as they only arrange rides and do not control them with responsibility | this chapter |
| Minimum fares for Mietwagen | every licensing authority may set minimum fares for its district | Chapter 4 |
| Data obligations | operators and intermediaries provide data on their services, such as real-time vehicle availability; sole traders (*Einzelunternehmer*) are exempt | Chapters 4 and 6 |

The reform also contains a rule tied directly to the apps' success. In cities with more than 100,000 inhabitants, the licensing authority may apply the rules for *gebündelter Bedarfsverkehr* (pooled on-demand transport) to Mietwagen as well. The condition is that Mietwagen booked through apps make up more than 25 percent of all rides in occasional passenger transport (*Gelegenheitsverkehr*) by taxi, Mietwagen and gebündelter Bedarfsverkehr. This is not mandatory: the authority can decide this way, and only to protect public transport interests.

Some of this is already changing again. On 1 December 2028, the paragraphs that define the intermediary in the PBefG and the data rules are due to be removed, because a new law on intelligent transport systems will cover the data (Chapter 6). That changes nothing about your own need for a licence.

## At Uber, the individual business does not set the price

For a taxi, the tariff sets the price. For Mietwagen rides through Uber, the individual business does not set it. Uber writes on its page “Fakten zu Uber in Deutschland” (Facts about Uber in Germany) that a general contractor (*Generalunternehmer*) sets the prices of rides arranged through Uber. This contractor uses dynamic pricing: if demand rises, the price may rise; if it falls, the price may fall. The passenger sees the price before ordering. It no longer changes during the ride, not even in traffic jams or on detours.

For you as an operator, this means: you accept an order at a price you did not set yourself, and you carry the risk if the ride takes longer than planned. What you can influence are your costs and which orders you take, not the price.

According to Uber's own account, the rides are often a little cheaper than a taxi because the cars are used more efficiently. Nobody measures the actual gap neutrally (Chapter 5).

Whoever calculates the price: where a city has set a minimum fare, the operator may not go below it. In Cologne, the intermediary as well as the company can be held to account if discounts push the price below the limit. Which cities have minimum fares and how they are calculated is in Chapter 4.

COMMON MISTAKE

***“If the app sets the price, a price that is too low is not my problem.”***
The duty to keep to the minimum fare falls on the company that drives. That a general contractor or the app set the price changes nothing. Chapter 16 shows how to check the prices in your statements.

## The platforms earn on every ride

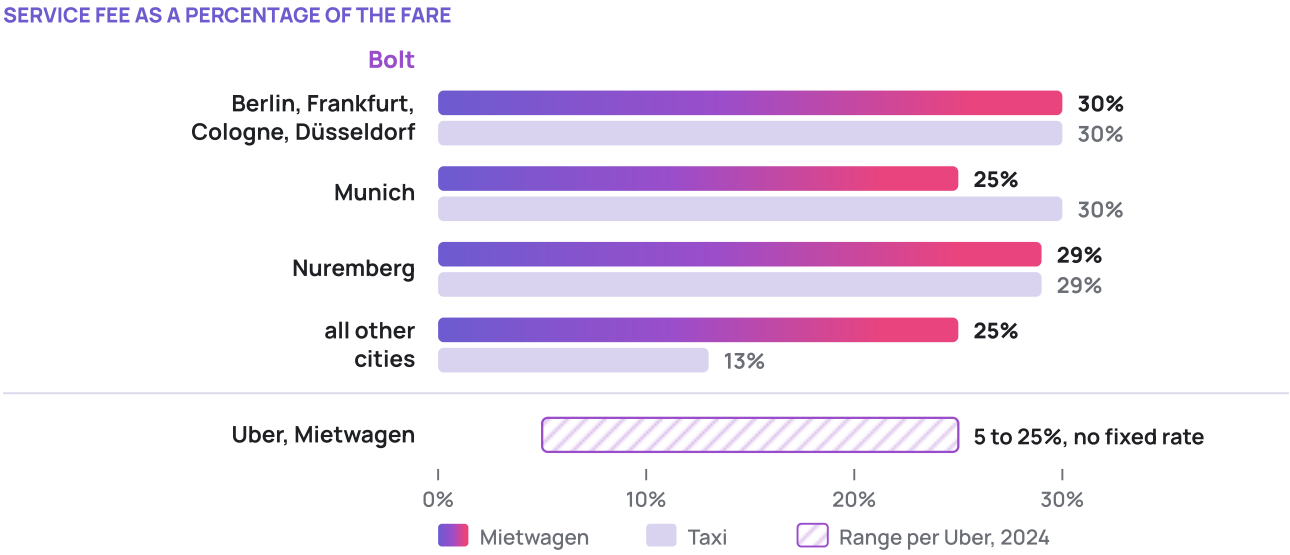
Their fee is called the service fee (*Servicegebühr*) and is a percentage of the fare. The company pays it, not the passenger and not the employed driver.

## Bolt states its rates city by city

Bolt publishes its rates. They differ for Mietwagen and taxi, and they depend on the city (as of November 2026):

| City | Mietwagen | Taxi |
|---|---|---|
| Berlin | 30% | 30% |
| Frankfurt | 30% | 30% |
| Cologne | 30% | 30% |
| Düsseldorf | 30% | 30% |
| Munich | 25% | 30% |
| Nuremberg | 29% | 29% |
| all other cities | 25% | 13% |

The fee applies to app and cash payments, and to cancellation fees too. Bolt deducts it from the weekly earnings and shows the total of the fees under “Umsätze” (earnings). According to Bolt’s help pages for drivers, it is calculated on the gross fare, that is, the price including VAT. No fee is charged on tips that passengers give in the app. Bolt can change the rates.




Bolt states its rates city by city, as of November 2026. Uber states no fixed rate; the range comes from Uber’s head of Germany.

## Uber states no fixed rate

Uber does not publish a fixed rate for Mietwagen. According to Uber, the service fee is usually a percentage of the fare; there is no base fee for access to the app. In 2024, Uber’s head of Germany told the Kölner Stadt-Anzeiger of a range from 5 to 25 percent, depending on fleet size and number of rides,

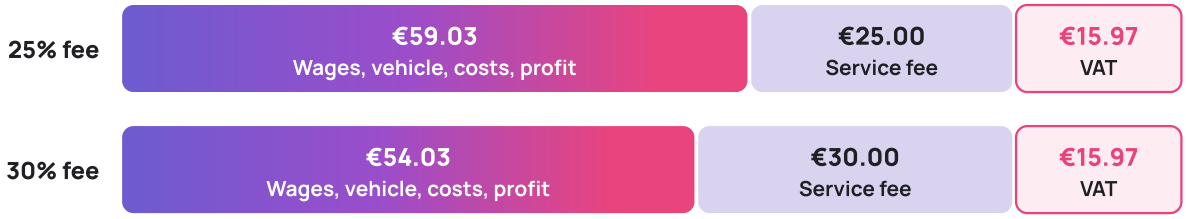
and on average a low double-digit percentage. Only a company's contract and statements show its actual rate. In 2024, Uber offered taxi companies in new cities a fee of 5 percent for the first twelve months.

## This is what is left of a €100 fare

A €100 Mietwagen fare contains €15.97 of VAT, because the rate is 19 percent (Chapter 4). The service fee is taken from the gross fare, as Bolt describes it. What remains has to cover wages, the vehicle, all other costs and the profit (Chapter 2).

| Example: €100 fare | at 25% fee | at 30% fee |
|---|---|---|
| Fare the passenger pays | €100.00 | €100.00 |
| VAT included in it (19%) | −€15.97 | −€15.97 |
| Platform's service fee | −€25.00 | −€30.00 |
| **left for wages, vehicle, costs and profit** | **€59.03** | **€54.03** |

WHAT IS LEFT OF A €100 FARE




Fee taken from the gross fare, as Bolt describes it. Mietwagen: 19% VAT.

> Of a €100 fare, €54 to €59 remain. The platform's payout still contains the VAT.

The platform's payout has already been reduced by the fee, but it still contains the VAT. Of the €70 that Bolt pays out in Berlin from €100, €15.97 therefore still goes to the *Finanzamt* (tax office) (Chapter 7). If you mistake the payout for your revenue, you think you are richer than you are.

## The invoice for the fee may come from abroad

According to Uber, the invoice for the fee comes from a company in the Netherlands; Uber's notes on this do not apply to partners in Berlin. If it comes from the Netherlands, the Mietwagen company owes the VAT on it itself; this is called reverse charge.

An example with assumed figures: a month's fees come to €2,000, and the invoice comes from the Netherlands. You owe 19 percent VAT on it, that is €380. If you are entitled to deduct input VAT (*Vorsteuerabzug*), you deduct the same €380 again in the same step, and on balance you pay nothing (Chapter 2). As a *Kleinunternehmer* (small business exempt from charging VAT) you cannot deduct it, and the €380 is then a real cost (Chapter 7).

FROM PRACTICE

*The video "7 harte Wahrheiten als Mietwagenunternehmer (die keiner ausspricht)" (YouTube channel "Adiyan", April 2026) says: platforms bring revenue, but no security. The commission paid to the platforms used to be 15 percent, and after a certain number of rides it even went down. Today 30 percent is deducted, a third of revenue. Anyone who relies only on the apps is more an administrator for the platforms than an entrepreneur. The conclusion there: "Vermittlung ist kein Fundament." (Brokered rides are no foundation.)*

### Recalculate your rate every month

Because Uber states no fixed rate and Bolt can change its rates, a simple calculation is worth it: the service fees in your statement divided by the fares of the same month. An example with assumed figures:

| | Month 1 | Month 2 |
|---|---|---|
| Fares according to statement | €6,400.00 | €6,000.00 |
| Service fees according to statement | €1,600.00 | €1,680.00 |
| **your rate** | **25%** | **28%** |

In the second month the fares went down, but the fees went up. Without the calculation you only notice when the money is missing.

PRACTICAL TIP

When you calculate, check whether the platform works from the gross or the net fare. That is in the contract. If you calculate differently from the platform, you are comparing two different figures. How to read the statements in detail is in Chapter 16.

## Nobody gets onto the platform without their own licence

Anyone who wants to carry out rides through Uber or Bolt first needs a company with a licence under the PBefG, for every vehicle. On top of that come commercially insured vehicles and drivers with a P-Schein. Only then does the company register with the platform as a fleet partner (*Flottenpartner*). That is what the platforms call licensed companies.

| | Uber | Bolt |
|---|---|---|
| Sign-up | as a fleet partner with documents | online through the Fleet Portal |

| | Uber | Bolt |
|---|---|---|
| Documents (selection) | *Fahrzeugschein* (vehicle registration certificate), *Konzession* (operating licence), *Gewerbeschein* (trade licence certificate) or extract from the commercial register (*Handelsregisterauszug*), where applicable proof of the VAT ID number (*Umsatzsteuer-Identifikationsnummer*) | licence certificate (*Genehmigungsurkunde*), tax details such as the tax ID number (*Steuer-Identifikationsnummer*) |
| Vehicles | Uber sets the approved models city by city | registration as a Mietwagen (Chapter 12) |
| Drivers | can only start once the company has added them to its fleet | are added by the company (Chapter 15) |
| If details are missing | – | Bolt can suspend access or stop payouts |

Bolt asks for the tax details because, under the Plattformen-Steuertransparenzgesetz (platform tax transparency act), it reports details on its providers to the *Bundeszentralamt für Steuern* (Federal Central Tax Office). The individual steps, the vehicle requirements and the differences between the platforms are in Chapter 15.

This applies to sole traders too. If you want to drive alone with your own car through Uber or Bolt, you also need your own licence and register as a fleet partner with one vehicle (Chapters 1 and 8). There is no smaller version for solo drivers.

**CHECKLIST BEFORE SIGNING UP AS A FLEET PARTNER**

- ☐ Licence for every vehicle that is to go into the app
- ☐ Vehicles registered as Mietwagen and commercially insured
- ☐ Model is on the platform's list for my city
- ☐ Gewerbeschein or commercial register extract at hand
- ☐ Tax number (Steuernummer), tax ID number and, if available, VAT ID number ready
- ☐ Every driver has a valid P-Schein and an employment contract
- ☐ Order intake at the premises and recording set up (Chapter 17)

## The platforms take work off your hands, the obligations stay with you

For many Mietwagen businesses, Uber and Bolt are the most important source of orders. That has advantages and disadvantages.

| What the platform takes on | What stays with the company |
|---|---|
| **Demand:** passengers find the ride in the app without you advertising yourself | **Obligations:** Rückkehrpflicht, recording orders, minimum fares, minimum wage and working hours |

| What the platform takes on | What stays with the company |
|---|---|
| **Payment:** the platform collects the fare and issues the passenger's invoice | **Liability:** also for breaches by your subcontractors |
| **Technology:** booking app, driver app and weekly statement | **Price and fee:** hardly any influence, both can change |
| **Dispatch:** the app sends the order to an available car | **Risk:** being blocked from the app, dependence on one provider |

## The company that drives carries the obligations

Rückkehrpflicht, recording orders, minimum fares, minimum wage and working hours are the business of the company that drives (Chapters 4 and 17). Where there are chains of general contractor and subcontractor (*Subunternehmer*), the client may in some cases also have to answer for breaches by its subcontractor. The Federal Court of Justice decided this for one such case on 3 June 2026. The details are in Chapter 4.

COMMON MISTAKE

***"If a driver breaks the rules, the platform is liable."***
The legal obligations fall on the company that drives. In the BGH's Cologne case, the Mietwagen company even had to answer for the breach by its subcontractor. The court did not rule there on any liability of the platform. What applies towards the platform is in Chapter 18.

## Authorities and platforms compare their data

Uber and Bolt say they require companies to follow the rules and block businesses that break them, tagesschau.de reported on 21 November 2025. Since authorities and platforms began comparing their data, companies without a valid licence lose access to the app. Three cities show what that looks like (Chapter 5):

| City | What the authority and platforms do | Result |
|---|---|---|
| Berlin | since August 2023 platforms have new Mietwagen companies and vehicles checked in advance by the *Landesamt* (Berlin state office), taxis since December 2024 | in the taxi check in early 2025, 663 issues among around 13,000 records |
| Frankfurt am Main | comparison of platform registrations with licences, end of 2025 | 18.7 percent of 2,478 registrations had no valid Konzession, 464 companies blocked |
| Cologne | comparison of vehicle data with Uber and Bolt, November 2025 | of 1,598 vehicles, 1,541 correctly recorded, 8 provisionally blocked; 140 illegal vehicles excluded in total since early 2025 |

For you this means: what the platform holds about your company and your vehicles must match your licence. If you replace a vehicle, you change it at the authority and at the platform. When a platform may block you and what you can do about it is in Chapter 18.

### If you have only one platform, you depend on it

If you get all your orders from one platform, you depend on its prices, fees and decisions. A second platform spreads the risk a little. Your own customers, such as health insurers, companies or hotels, balance it out more, but they mean more work, and their rides carry no platform fee (Chapters 7 and 19 to 22).

The video “Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)” (YouTube channel “Adiyan”) describes working with the platforms as the most common route. At the same time it says: Uber and Bolt operate in the low-price segment. Winning your own customers is much more effort, but generally the recommendation.

> **PRACTICAL TIP**
>
> Write down what percentage of your revenue comes from each platform. If almost everything comes from one, you know how much a block or a higher fee would cost you, and you can act in good time.

## Drivers work for the company, not for the app

If you drive through Uber or Bolt, you do not work for the platform but for the company that employs you. Uber itself points out on its driver page that you can start as an employed driver at a fleet company. Pay follows the employment contract with that company, and is at least the statutory minimum wage: €13.90 an hour since 1 January 2026, €14.60 from 1 January 2027 (Chapters 2 and 14). Uber says it has no insight into the relationship between driver and fleet partner.

The money also flows through the company. At Uber, the earnings from the drivers' rides go first to the fleet partner's account; the portal pays nothing to the drivers. The company owes the wages as the employer, even in a week when the platform pays out little (Chapter 2).

It follows that nobody can “drive directly for Uber” without a licence. There are three ways to carry passengers through an app:

| | employed driver | operator who drives | operator with drivers |
|---|---|---|---|
| Licence | no, the employer holds it | yes, for every vehicle | yes, for every vehicle |
| P-Schein | yes | yes | only the drivers |
| On the platform | added to the fleet by the company | as a fleet partner with one vehicle | as a fleet partner with several vehicles |
| Money | wages from the employer | the platform's payout | the platform's payout, from which you pay wages |
| More in | Chapters 13 and 14 | Chapters 7 and 8 | Chapters 7 and 13 |

So if you want to start as a driver, you look for a licensed Mietwagen company, not the platform. What to look for in an employer is in Chapter 13.

COMMON MISTAKE

***"With my P-Schein I can sign up with Uber myself and drive on my own account."***
The P-Schein allows you to carry passengers, but only for a licensed company. Driving on your own account means becoming an operator yourself, with the *Fachkundeprüfung* (professional competence exam), premises, equity and Konzession (Chapter 8). Driving without a licence can cost a fine of up to €20,000 (Chapter 4).

### The EU wants new rules for platform work

The app records a lot about the driver's work. At Uber, this includes rides, payments and location while the driver is online. This is where an EU directive on platform work comes in:

- If facts point to direction and control by the platform, an employment relationship is presumed.
- People who work for a platform through intermediary firms or subcontractors are to have the same protection.
- Decisions made by software, such as blocking an account, must be overseen by humans.

Germany has to transpose the directive by 2 December 2026. What this may mean for Mietwagen is open, because in the German model the company employs the drivers, not the platform. Until a German law applies, the existing rules stay in place (Chapter 6).

## There are other platforms besides Uber and Bolt

In Cologne, according to the city, brokered rides go mainly through Uber and Bolt, the City of Cologne said on 23 January 2026. But the two are not the only apps:

| Platform | What it arranges | Details |
|---|---|---|
| FREENOW | taxis and Mietwagen with driver | owned by the US ride-hailing company Lyft since July 2025 |
| taxi.eu | taxis, the app of the taxi dispatch centres | by its own account in more than 160 European cities |
| Blacklane | chauffeur rides through local partner companies | by its own account in more than 500 cities in 60 countries |
| Bliq | intermediary platform | in Berlin one of the five platforms whose taxi companies the Landesamt checked in early 2025 |

The five platforms on which Berlin's *Landesamt für Bürger- und Ordnungsangelegenheiten* (state office for citizens' and regulatory affairs) checked the registered taxi companies in early 2025 were Taxi-One with the taxi.eu app, Bliq, Bolt, FREENOW and Uber.

There are also booking portals of hotels, travel agencies and airports that arrange transfers. The same principle applies to all of them: a licensed company drives, and the obligations lie with it. Chauffeur rides through Blacklane are, as a rule, Mietwagen transport too, with the Rückkehrpflicht and everything else

(Chapter 1).

## At a glance

- Uber, Bolt and other apps are intermediaries. They need no licence as long as they do not control both the arranging and the carrying out of the rides with responsibility.
- The transport contract is between the passenger and the company that drives. The platform collects the money in that company's name; you owe VAT on the full fare.
- Taxi categories in the app are driven by taxis, all others by Mietwagen. In larger places, a car cannot be both.
- UberPop was banned in 2015, Uber Black in its former version in 2018. Today every order first comes in at the company.
- At Uber, a general contractor sets the prices, dynamically according to demand. A city's minimum fares still apply, and they bind you.
- Bolt takes 25 to 30 percent for Mietwagen, depending on the city. Uber states no fixed rate. Of a €100 fare, €54 to €59 remain.
- Without your own licence for every vehicle, there is no access as a fleet partner. Authorities and platforms compare their data and block what does not match.
- Drivers work for the company, not for the platform. Driving "directly for Uber" is only possible with your own licence.

**Continue with Chapter 4: The rules: who makes them, what applies to the Konzession and what happens if you break them.**

PART 1 · THE INDUSTRY

# 04
# The rules

For a *Mietwagen* (hire car with driver), rules from many laws apply, and they are enforced: by the licensing authority, by customs (*Zoll*), by the *Finanzamt* (tax office) and by taxi companies that go to court. If you know the rules, you keep your *Konzession* (operating licence). If you don't, you risk fines of up to €20,000 and, in the worst case, the whole business.

This chapter shows who makes the rules, what you need for the Konzession, which deadlines apply, what applies in day-to-day operation and what you face if you break the rules. On top of that come the two topics the industry argues about most: the *Rückkehrpflicht* (duty to return), which the Federal Court of Justice (*Bundesgerichtshof*, BGH) confirmed on 3 June 2026, and the minimum fares some cities have introduced.

## The federal government makes the laws, decisions are made locally

The most important rules are in federal law. The Personenbeförderungsgesetz, *PBefG* for short (Passenger Transport Act), sets out who needs a licence, which types of transport exist and what applies to a Mietwagen. Three regulations add to it:

- The **Berufszugangsverordnung** (PBZugV, regulation on access to the profession) sets out who may become an operator: reliability, equity, *Fachkundeprüfung* (professional competence exam).
- The **Verordnung über den Betrieb von Kraftfahrunternehmen im Personenverkehr** (*BOKraft*, operating regulation for passenger transport) governs operations and vehicles.
- The **Fahrerlaubnis-Verordnung** (FeV, driving licence regulation) governs the drivers' *P-Schein* (passenger transport driving permit).

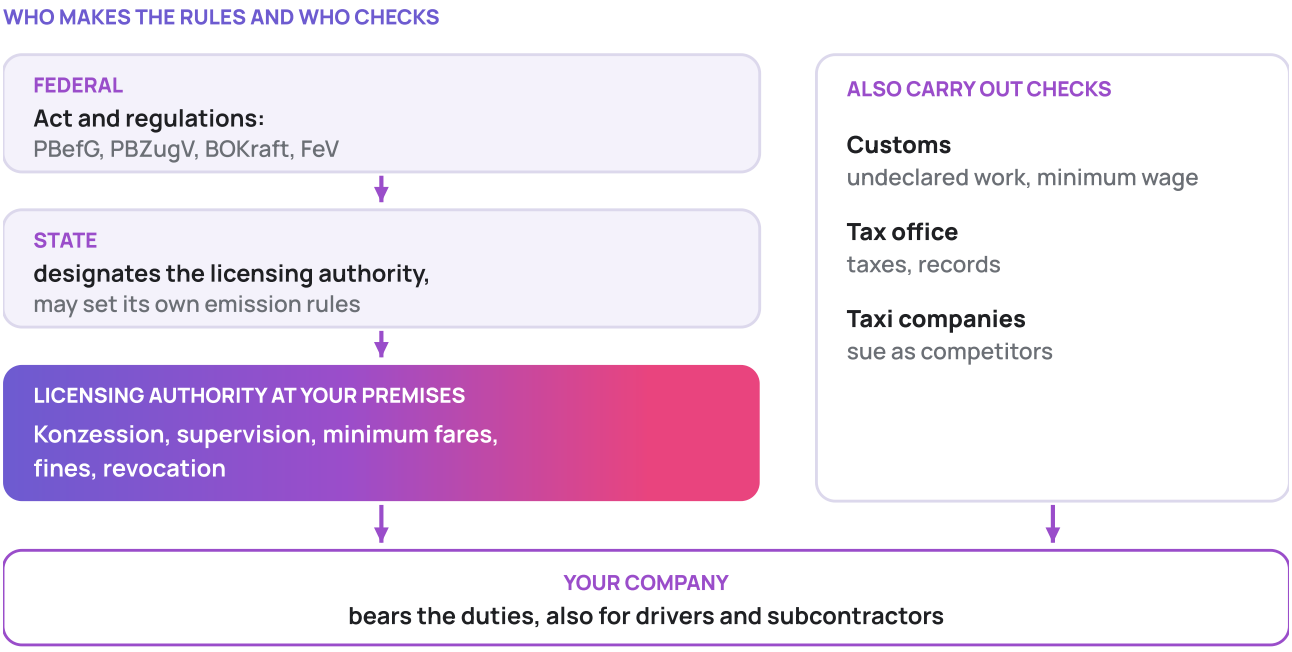
The rules are put into practice locally. Each state government decides which authority grants licences. For a Mietwagen, the competent authority is the one for the district where the company has its seat or a branch. That is why your premises (*Betriebssitz*) decide which authority you deal with (Chapter 10).

| City | Licensing authority for Mietwagen |
|---|---|
| Berlin | Landesamt für Bürger- und Ordnungsangelegenheiten (LABO, state office for citizens' and public order affairs) |

| City | Licensing authority for Mietwagen |
|---|---|
| Hamburg | Behörde für Verkehr und Mobilitätswende (transport authority) |
| Munich | Kreisverwaltungsreferat, gewerblicher Kraftverkehr (city administration department, commercial transport) |
| Cologne | Stadt Köln (City of Cologne) |
| Düsseldorf | Straßenverkehrsamt (road traffic office) |
| Stuttgart | Führerscheinstelle (driving licence office) |

The details come from the authorities' websites, as of November 2026 (Chapter 11). Outside the big cities it is usually the town or the district (*Landkreis*).

This licensing authority grants the Konzession and then supervises the business. It can set minimum fares for Mietwagen in its district. Administrative offences (*Ordnungswidrigkeit*) are punished by the authority itself or by another authority the state designates. The states may also issue their own rules on exhaust emissions from taxis and Mietwagen. Hamburg has done so, more on that in Chapter 6.




The federal government sets the framework, the state designates the authority, and the licensing authority at your premises decides on your business.

Other bodies carry out checks alongside the licensing authority. Customs, through its unit against undeclared work, the *Finanzkontrolle Schwarzarbeit*, checks whether drivers are registered and paid the minimum wage. The tax office checks VAT and records. And taxi companies can go to court as competitors (Chapters 2 and 5).

In addition, laws apply that affect all businesses but matter especially for Mietwagen operators:

| Law | What it governs for Mietwagen | More on this |
|---|---|---|
| Personenbeförderungsgesetz (PBefG) | Konzession, receiving orders, Rückkehrpflicht, minimum fares, supervision, fines | this chapter, Chapters 11 and 17 |
| Berufszugangsverordnung (PBZugV) | reliability, equity, Fachkundeprüfung | Chapters 9 and 11 |
| BOKraft | duties in operation, equipment and condition of vehicles | Chapters 12 and 32 |
| Fahrerlaubnis-Verordnung (FeV) | drivers' P-Schein | Chapters 13 and 14 |
| Mindestlohngesetz, Arbeitszeitgesetz, Schwarzarbeitsbekämpfungsgesetz (minimum wage, working time and undeclared work acts) | pay, working time, records, duty to carry ID | Chapter 14 |
| Umsatzsteuergesetz, Abgabenordnung (VAT act, fiscal code) | tax rate, e-invoicing, safeguarding ride data | Chapters 24 and 32 |
| Gesetz gegen den unlauteren Wettbewerb (UWG, unfair competition act) | lawsuits by competitors, for example from the taxi trade | this chapter |

## No car drives without a Konzession

Anyone who carries passengers in a Mietwagen for money needs a licence. Driving without one is an administrative offence that can be fined up to €20,000. This also applies to subcontractors: if you drive on behalf of another company, you are carrying the passengers yourself and need your own licence (Chapter 2).

The licence applies to specific vehicles. Their registration numbers are listed in the licence certificate (*Genehmigungsurkunde*). This leads to four rules for everyday business:

| You want to … | What you do |
|---|---|
| replace a car | submit the certificate to the authority to have it amended |
| add a car | apply for a licence to expand, with equity for the new vehicle |
| move your premises or make a major change to the company | apply for a licence for the major change (Chapter 10) |
| transfer the licence or the management of the business to someone else | apply for a licence for the transfer (Chapter 11) |

Also, a vehicle cannot be a taxi and a Mietwagen at the same time. In places with more than 50,000 inhabitants, the authority may not grant both licences for the same car.

## Four requirements decide the Konzession

The authority grants the licence only if four requirements are met:

1. **The business is safe and capable.** That includes money. For taxis and Mietwagen you need equity and reserves of at least €2,250 for the first vehicle and €1,250 for each additional one. That is a quarter of the amounts EU law sets for road transport companies. There must also be no substantial arrears in taxes or social security contributions.
2. **You are reliable.** No facts may count against you or against the people who manage your business. Signs of unreliability include final convictions for serious crimes and serious breaches of the PBefG, of labour and social security duties, of road safety rules or of tax duties.
3. **You are professionally competent.** The law allows two routes: suitable work experience in a road passenger transport company, or an exam. Most people take the Fachkundeprüfung at the *IHK* (chamber of commerce). Chapter 9 explains how it works.
4. **Your premises are in Germany.** This also applies to companies you hire to carry out rides.

Equity grows with every vehicle:

| Vehicles | Equity and reserves, at least |
|---|---|
| 1 | €2,250 |
| 2 | €3,500 |
| 3 | €4,750 |
| 5 | €7,250 |
| 10 | €13,500 |

The amounts are the same for every legal form. A UG (haftungsbeschränkt), a mini limited company, with €1 of share capital is therefore not enough on its own (Chapter 10). Chapter 11 explains how to prove your equity.

COMMON MISTAKE

***"With one Konzession I can run as many cars as I like."***
The licence only covers the vehicles whose registration numbers are in the certificate. Each additional car needs a licence, and the equity must cover each one. With five vehicles that is at least €7,250.

## The authority has three months, the Konzession lasts five years at most

The authority decides on the application within three months of receiving it. If it can't manage that, it can extend the deadline, before it runs out, by up to three months and tells you so in an interim notice. If it does not refuse within the deadline, the licence is deemed granted.

There is no provisional licence, and none granted on condition that it can be revoked at any time. The authority can, however, attach conditions and requirements. If you breach a requirement, you risk the same fine as for driving without a licence. When the authority grants the licence, it informs the competent *Berufsgenossenschaft* (statutory accident insurer).

The licence lasts five years at most. Five years is the upper limit, not the rule: in Berlin the first Mietwagen licence usually lasts two years. After that you need a new one, and the authority checks again, including what has happened in the meantime (Chapter 11).

The key deadlines in brief:

| Deadline | Length | What follows |
|---|---|---|
| Decision on the application | 3 months, extension of at most 3 months | a complete application saves time |
| Consultation of other bodies | 2 weeks | municipality, IHK, trade inspectorate (*Gewerbeaufsicht*) and associations give their views (Chapter 11) |
| Reference date of certificates | at most 3 months old, proof of equity at most 1 year | get them all in one week (Chapter 8) |
| Validity of the licence | at most 5 years, in Berlin usually 2 at first | renew in good time |
| Records of orders | keep for 1 year | evidence during checks |
| Drivers' working time | record by day 7, keep for 2 years | evidence for customs |

The cities give similar processing times. Hamburg states that the deadlines only start once an application is complete enough to decide on:

| City | Processing time according to the authority |
|---|---|
| Berlin | about 3 months if the documents are complete |
| Hamburg | within 3 months of a complete application, 3 months longer if needed |
| Munich | 3 months |
| Cologne | up to 3 months after all documents are in |
| Düsseldorf | up to 12 weeks |

The licence certificate, or a shortened official copy, goes along on every ride, on paper or electronically. During a check, the driver shows it. A government bill from October 2026 aims to change this: the document is to travel in the form in which it was issued. For now it is only a bill (Chapter 6). Chapter 11 describes how the application works, what it costs and which documents the cities require.

## Four rules in operation apply only to Mietwagen

With the Konzession come everyday duties. The most important ones for Mietwagen are all in the same provision and are explained in Chapter 1:

| Rule | What it requires |
|---|---|
| Receiving orders | Orders come in at the premises or at the operator's home, including through an app. The driver does not accept orders on the street. |
| Records | The receipt of every order is recorded, in a book or electronically, including through an app, and kept for one year. |
| Rückkehrpflicht | After every ride the car returns to the premises without delay, unless it has already received a new order before or during the ride. |
| No confusion with taxis | Taking orders, keeping the car ready and advertising must not be open to confusion with a taxi. Taxi signs such as the roof sign are prohibited. |

Accepting an order during a ride is expressly allowed. A well-booked car often does several orders in a row without driving back to the premises in between. It only has to return when there is no new order. In municipalities covering a large area, the authority can allow a Mietwagen without a new order to go to a different parking location at least 15 kilometres from the main premises.

In cities with more than 100,000 inhabitants, the authority can also apply the rules for pooled on-demand transport (*gebündelter Bedarfsverkehr*) to Mietwagen if Mietwagen booked through apps account for more than 25 percent of rides in occasional transport (*Gelegenheitsverkehr*) (Chapter 3).

## The authority may look at your books

Your duties in operation include duties towards the authority. You report major changes in the company to it without being asked and without delay. For supervision, the authority may:

- inspect your books and business papers,
- request information from you and your employees,
- enter your business premises and land during normal business and working hours.

You and your employees must provide the authority's officers with the necessary means and help with the inquiries. You do not have to answer questions if the answer would expose you or a close relative to criminal or fine proceedings. Anyone who otherwise refuses information, does not produce documents or does not allow an inspection commits an administrative offence.

As the operator, you are responsible for running the business properly, including the condition of the vehicles. You must not use drivers you know, or should know, are unsuitable. Every driver needs the P-Schein.

Operators and platforms must also provide certain data about their services, including the real-time availability of their vehicles. Anyone trading as a sole trader (*Einzelunternehmen*) is exempt. What became of this duty is covered in Chapter 6.

**CHECKLIST: DOCUMENTS READY FOR ANY CHECK**

- [ ] Licence certificate or shortened copy in every car
- [ ] Records of all orders from the last twelve months
- [ ] Copy of every driver's P-Schein
- [ ] Employment contracts and written notice of the duty to carry ID
- [ ] Working time records from the last two years
- [ ] Payslips
- [ ] Contracts with subcontractors and their licences

## As an employer, minimum wage and the duty to carry ID apply

The general minimum wage applies to employed drivers: €13.90 per hour since 1 January 2026, €14.60 from 1 January 2027. An example with an assumed 160 working hours a month:

| | 2026 | from 2027 |
|---|---|---|
| Minimum wage per hour | €13.90 | €14.60 |
| Monthly pay at 160 hours (assumption) | €2,224.00 | €2,336.00 |
| Difference per driver and month | | €112.00 |

On top come the employer's social security contributions (Chapter 7). Every working hour counts, including waiting time between orders when the driver is on standby as instructed (Chapter 2).

Passenger transport is also one of the sectors with special rules against undeclared work:

- Anyone working there carries an ID document and shows it to customs on request.
- The employer informs every employee of this in writing beforehand.
- The employer records the start, end and length of daily working time by the seventh day afterwards at the latest and keeps the records for at least two years.

Customs checks this in nationwide targeted inspections. In one operation in June 2026 it questioned almost 1,500 drivers (Chapter 5). Chapter 14 explains your duties as an employer.

For VAT, Mietwagen rides are charged at the standard rate of 19 percent. Taxis pay only 7 percent for rides within a municipality or up to 50 kilometres. What that means for the same fare:

| €100 fare | Mietwagen | Taxi, local or up to 50 km |
|---|---|---|
| Tax rate | 19% | 7% |
| VAT included | €15.97 | €6.54 |

| €100 fare | Mietwagen | Taxi, local or up to 50 km |
|---|---|---|
| Left before all costs | €84.03 | €93.46 |

So for the same fare, the taxi keeps €9.43 more. Chapter 24 covers what this means for pricing.

## Breaches cost money, in the worst case the Konzession

Breaches can have consequences in three ways: a fine from the authority, revocation of the Konzession and a lawsuit from competitors.

THREE WAYS BREACHES HAVE CONSEQUENCES

| FINE<br>imposed by the authority | REVOCATION<br>by the authority | INJUNCTION<br>lawsuit by competitors |
|---|---|---|
| **up to €10,000**<br>Mietwagen rules, certificate, information, minimum fare | **Konzession lost**<br>after a written warning and further breaches | **Ruling**<br>Breach must stop in future |
| **up to €20,000**<br>Driving without a licence or against requirements | **Business stops**<br>also for repeated tax or social security breaches | **up to €250,000**<br>Ordnungsgeld per further breach after the ruling |

Fine amounts are upper limits. Even negligence can lead to a fine.

> Fines and revocation come from the authority, injunctions from competitors such as taxi companies.

### Fines of up to €20,000

| Breach | Fine up to |
|---|---|
| Driving without a licence or in breach of its requirements | €20,000 |
| Breach of the Mietwagen rules, for example the Rückkehrpflicht or records of orders | €10,000 |
| Licence certificate not carried or not handed over | €10,000 |
| Information refused, books not produced, inspection not allowed | €10,000 |
| Major change not reported | €10,000 |
| Fare below the minimum, if the city's rule expressly refers to the fine | €10,000 |

The amounts are upper limits. A fine can be imposed for negligence, not only for intent.

### Revocation of the Konzession

The authority must revoke the licence if the business is no longer safe and capable or if you are no longer reliable or professionally competent. In particular, anyone who fails to follow road safety rules or duties under the PBefG despite a written warning is considered unreliable.

The authority can also revoke if an operator repeatedly fails to meet, or seriously breaches, labour, social security or tax duties, or if the premises are no longer in Germany. On request you must prove to it that you meet these duties. The tax office may inform it if an operator repeatedly fails to meet tax duties.

Revocation is the most serious consequence. Without a Konzession the whole business stops. Berlin shows how often this happens: in 2024 the state office revoked 74 licences covering 1,427 vehicles (Chapter 5).

A written warning from the authority is therefore a turning point. If the business keeps breaching the same duty after that, its reliability, and with it the Konzession, is in question. When the licence is renewed, what happened in the first years also counts (Chapter 11).

### Lawsuits from competitors

Taxi companies and their cooperatives can take Mietwagen businesses to court if they break the Mietwagen rules. They then demand that the breach stop in future. The BGH ruling in the next section shows what that looks like. Chapter 5 covers how often authorities check and what they find.

## The BGH confirmed the Rückkehrpflicht in 2026

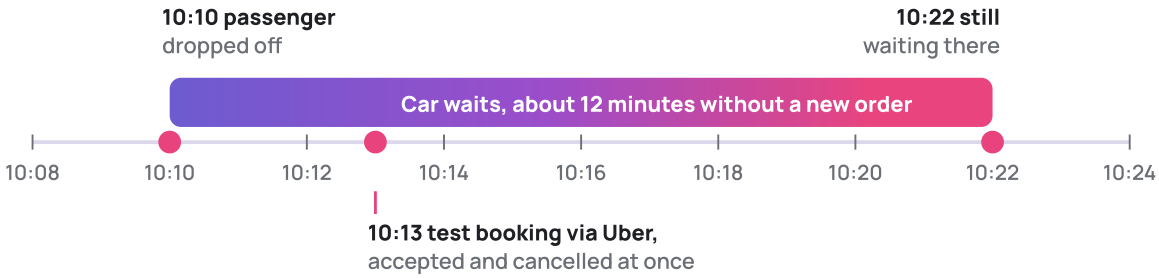
No rule in the industry is as disputed as the Rückkehrpflicht (Chapter 1). So far it has held up in court. In 1989 the Federal Constitutional Court (*Bundesverfassungsgericht*) saw no unconstitutional interference with the freedom to choose an occupation. In the 2021 reform of passenger transport law, the legislature kept it in principle.

### The Breslauer Platz case

On 3 June 2026 the BGH confirmed the Rückkehrpflicht once again. The claimant was a taxi cooperative from Cologne. The defendant was a company that carries out rides booked through Uber X and also uses subcontractors for them.

On 19 January 2023 a driver dropped off a passenger at Breslauer Platz in Cologne in a car registered to a subcontractor. He then stayed there, from 10:10 until at least 10:22. At 10:13 a test booking came in through Uber; it was accepted at once and cancelled straight away. The driver stayed put and only then logged out of the app.

THE CASE: 19 JANUARY 2023, BRESLAUER PLATZ, COLOGNE




THE PATH THROUGH THE COURTS




> Around twelve minutes of waiting at the destination without a new order was enough for a breach of the Rückkehrpflicht.

The Cologne Regional Court (*Landgericht*) ruled for the cooperative in October 2024, the Cologne Higher Regional Court (*Oberlandesgericht*) in May 2025. The BGH dismissed the Mietwagen company's appeal. The key points:

1. **Who may sue.** The taxi cooperative is a competitor of the Mietwagen company. It may therefore demand that the company refrain from the breach in future.
2. **Who is liable.** The subcontractor had breached the Rückkehrpflicht. Even so, the company that had hired it is liable. If employees or agents of a company commit the breach, the claim is also directed at the owner.
3. **Constitution.** The BGH did not refer the question to the Federal Constitutional Court. It was not convinced that the Rückkehrpflicht is unconstitutional today, not even in view of environmental protection, which the Basic Law (*Grundgesetz*) has named as a state objective since 1994. In 2021, it said, the legislature did not overstep its discretion.
4. **EU law.** The EU freedom of establishment played no role, because the case had no link to another EU country. The BGH did not consider the Higher Regional Court's reasoning on this point sound, in view of a 2023 ruling of the European Court of Justice. That did not change the outcome.

## What the ruling means for you

- **The rule applies unchanged.** In the Cologne case, just over ten minutes of waiting at the destination without a new order was enough for a breach. The government bill on cutting red tape in transport from October 2026 also leaves the Rückkehrpflicht unchanged (Chapter 6).
- **If you use subcontractors, you share liability.** A breach by a subcontractor can bring your own company a lawsuit for an injunction (*Unterlassungsklage*). More on this in Chapter 18.
- **Competitors check for themselves,** for example with test bookings. An injunction applies to the future. If the company breaches again afterwards, the court can, on application, impose an *Ordnungsgeld* (court-imposed fine) of up to €250,000 per breach.
- **Cases with an EU link remain open.** The BGH did not decide how the Rückkehrpflicht would be judged if a case has a link to another EU country.

What the law expressly allows remains allowed: if the car has already received the next order before or during the ride, it drives straight to the next passenger. In the Cologne case there was no such order. The test booking had been cancelled, and the car stayed put afterwards.

**FROM PRACTICE**

*In the video "7 harte Wahrheiten als Mietwagenunternehmer (die keiner ausspricht)" (YouTube channel "Adiyan", April 2026) the point is made that the Rückkehrpflicht is not negotiable: what brings more revenue in the short term costs the Konzession in the long term. Drivers should therefore get the rules in writing and sign them. And documentation decides who pays: "Was du nicht beweisen kannst, bezahlst du." (What you can't prove, you pay for.)*

**PRACTICAL TIP**

Put the Rückkehrpflicht in writing in every contract with drivers and subcontractors and use your order data to check regularly that it is followed. Record the time each order comes in. If the next order arrives during a ride, that time proves the car did not have to return.

**CHECKLIST: RÜCKKEHRPFLICHT IN YOUR OWN BUSINESS**

- [ ] Rückkehrpflicht written into every employment contract, signed by the driver
- [ ] Subcontractors bound to the Rückkehrpflicht by contract, copy of the subcontractor's licence on file
- [ ] Time each order comes in is recorded and kept for one year
- [ ] Order data regularly checked for idle times without a new order
- [ ] Drivers know: no new order means return at once, no waiting at the destination
- [ ] Parking location away from the premises only with the authority's permission

## Minimum fares only apply where a city sets them

In principle, a Mietwagen sets its fares freely. Since the 2021 reform, however, the licensing authority can set minimum fares for Mietwagen services in its district to protect public transport interests. It is not obliged to. If it sets a minimum fare, the operator must not go below it.

The cities usually calculate the minimum fare from the local taxi tariff minus a discount. If the taxi tariff rises, the minimum fare there rises too. As of November 2026 it exists in only a few cities and districts, and several rules are before the courts:

| City or district | Status in November 2026 |
|---|---|
| Lörrach district (Landkreis Lörrach) | minimum fare since 1 April 2022 |
| Heidelberg | since 1 August 2025; at most 7.5 percent below the taxi tariff |

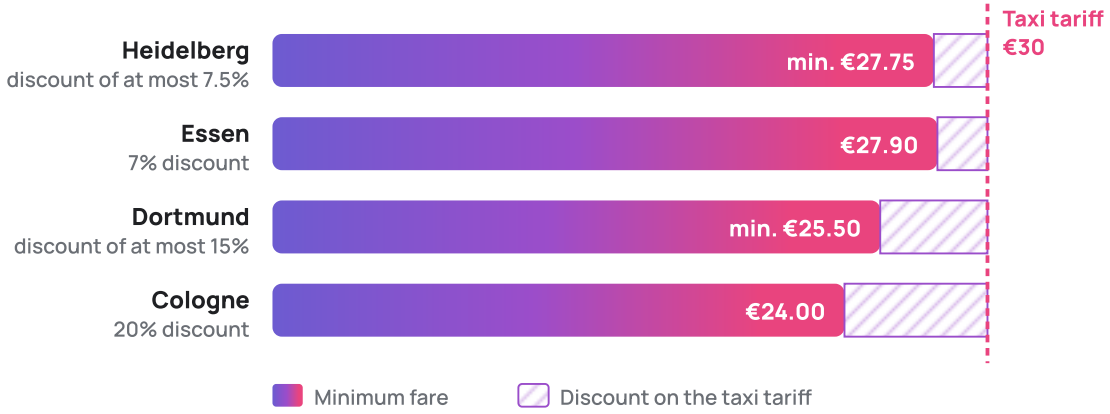
| City or district | Status in November 2026 |
|---|---|
| Essen | amended version since May 2026: taxi tariff minus 7 percent, only for rides that start and end in Essen |
| Dortmund | since 1 September 2026: taxi tariff minus at most 15 percent, only for rides entirely within the city |
| Cologne | since 1 June 2026: taxi tariff minus 20 percent; provisionally suspended by the administrative court for two companies that sued |
| Munich | since 4 July 2026; after an urgent decision by the administrative court, the city has not enforced the rule since 9 October 2026 |
| Berlin | no minimum fare; the state office is considering one |

## A worked example

A ride that would cost €30 on the taxi tariff shows what the discount means. The amount is an assumption; every city has its own tariff:

| City | Discount on the taxi tariff | Minimum fare at a €30 taxi fare (assumption) |
|---|---|---|
| Heidelberg | at most 7.5% | at least €27.75 |
| Essen | 7% | at least €27.90 |
| Dortmund | at most 15% | at least €25.50 |
| Cologne | 20% | at least €24.00 |

MINIMUM FARE FOR A RIDE COSTING €30 BY TAXI (ASSUMPTION)




The cities calculate the minimum fare from their taxi tariff minus a discount. In Cologne the rule is provisionally suspended for two companies that sued; in Munich it is no longer enforced.

If the app shows only €22 for a ride in Cologne that costs €30 on the taxi tariff, the price is €2 below the limit. The breach is committed by the company that carries out the ride, not by the app.

## The courts have drawn limits

In 2026, administrative courts (*Verwaltungsgericht*) drew limits in urgent proceedings. The decisions are provisional and each concerns one city:

- **Only its own area.** An authority may set minimum fares only for rides that take place entirely within its area. The Munich rule also covered rides to the surrounding region. The Munich Administrative Court therefore considered it likely to be unlawful.
- **Clearly calculable.** The Gelsenkirchen Administrative Court objected to the first Essen version because it was unclear how rides across the city boundary were to be calculated. Essen has since changed this.
- **The council decides.** In North Rhine-Westphalia, in the view of the Cologne Administrative Court, the city council should have decided on the Cologne minimum fare, not the mayor alone.

The Munich Administrative Court had no fundamental doubts about the aim itself. Minimum fares are meant to create fair competition between the types of transport and to prevent prices in Mietwagen services that are not in line with the market. In the court's view, that should in principle be unobjectionable. It relied on a ruling of the Leipzig Administrative Court of 15 November 2024.

## What applies to rides through platforms

- **What counts is where the ride takes place,** not where the company is based. The Dortmund rule expressly also applies to Mietwagen licensed by another authority.
- **Discounts count too.** In Cologne, discounts, cashbacks or subsidies, whether from the company or the platform, must not push the fare below the limit. There, the platform can be held liable alongside the company if it grants impermissible discounts.
- **Fines are possible.** If the city's rule expressly refers to the fine provision of the PBefG, a breach is an administrative offence with a fine of up to €10,000. Cologne and Essen have done this.
- **There are exceptions.** In Cologne, Essen and Dortmund the minimum fare does not apply to patient transport under a fee agreement with a health insurer (*Krankenkasse*); in Essen and Dortmund only for cars that do such rides exclusively. Nor does it apply there if the order demonstrably reached the company at least one hour before the ride began.

The exception for pre-booked rides makes the records of orders doubly important: they prove not only the Rückkehrpflicht but also that a ride was allowed to go below the minimum fare.

COMMON MISTAKE

***"The app sets the price, so I'm not responsible for the minimum fare."***
The duty lies with the operator that carries out the ride. The Cologne rule, for example, expressly penalises any operator who charges a fare below the minimum. Chapter 16 explains how to check the platforms' prices and statements.

CHECKLIST: MINIMUM FARE IN YOUR CITY

- ☐ checked on your licensing authority's website whether there is a minimum fare
- ☐ also checked the rules of the cities where your cars often drive

- [ ] discount and taxi tariff noted, sample fares calculated for typical routes
- [ ] exceptions clarified: patient transport, booking at least one hour in advance
- [ ] platform statements spot-checked against the minimum fare
- [ ] status of court cases in your city kept in view

**OUR OWN PRODUCT: LERNAPP**

Licensing procedures, deadlines, revocation and the duties in Mietwagen services are part of the Fachkundeprüfung syllabus. You can practise them with the LernApp.

## At a glance

- The rules are mainly in the PBefG and three regulations. They are applied by the licensing authority at your premises; customs, the tax office and competitors also keep watch.
- Every vehicle needs a licence. The requirements are a safe and capable business with at least €2,250 of equity for the first vehicle and €1,250 for each additional one, reliability, professional competence and premises in Germany.
- The authority decides within three months, at most six with an extension. The licence lasts five years at most, in Berlin usually two at first.
- In operation, the rules are: orders received at the premises, records kept for one year, the Rückkehrpflicht and the ban on confusion with taxis. Accepting an order during a ride is allowed.
- Breaches cost up to €10,000, driving without a licence up to €20,000. If you keep breaching after a written warning, you risk the Konzession.
- The BGH confirmed the Rückkehrpflicht on 3 June 2026. If you use subcontractors, you share liability for their breaches.
- Minimum fares exist only in some cities, as a discount of 7 to 20 percent on the taxi tariff. They bind the operator even if the app sets the price.

**Continue with Chapter 5: The industry's reputation: what is behind the accusations and how reputable businesses stand out.**

PART 1 · THE INDUSTRY

# 05

# The industry's reputation

A lot gets written about hire cars with driver, and rarely anything good. The stories are about undeclared work, letterbox companies, drivers paid below the minimum wage and a long fight with the taxi trade. If you enter this industry, you also enter its reputation: with authorities, with passengers, with landlords of office space and with the drivers you want to hire.

This chapter sorts out what authorities and courts have proven, what is estimate or accusation and what the figures do not show. It compares the checks in Berlin, Frankfurt, Munich and Cologne, works out why taxis and *Mietwagen* (hire car with driver) fight so hard, and ends with how to recognise a reputable business. You can use the checklists directly for your own business.

## Five accusations keep coming up

In reports, comments and forums, the same accusations come up again and again:

- **Undeclared work and social security fraud:** drivers are not registered, or only partly, and wages are paid around social security.
- **Exploitation:** long shifts, pay below the minimum wage, unpaid waiting time.
- **Letterbox companies:** the premises (*Betriebssitz*) exist only on paper, and front men stand behind the companies.
- **Driving without a licence:** vehicles work through the apps although their company has no valid *Konzession* (operating licence).
- **Unfair competition:** Mietwagen ignore the *Rückkehrpflicht* (duty to return) and lure passengers away from taxis with low prices.

One of the outlets that brought these accusations to a wide audience was the ARD news magazine Report Mainz, with its November 2025 report “Uber und Bolt – Abzocke außer Kontrolle?”. How much of it is true can only be answered with figures from authorities and courts.

Each of these accusations touches a rule written in the law, and each rule has its own consequence. The table shows what is at stake legally. The details are in Chapter 4.

| Accusation | Which rule is affected | What a breach can lead to |
|---|---|---|
| Undeclared work, social security fraud | registering drivers, social security, ID carried in the car | proceedings by customs, in serious cases revocation of the Konzession (Chapter 4) |
| Exploitation | minimum wage for every working hour, recording working time, *Arbeitszeitgesetz* (Working Hours Act) | proceedings by customs, in serious cases revocation |
| Letterbox company | orders come in at the premises, the cars return there | revocation of the Konzession |
| Driving without a licence | a licence for every vehicle | fine of up to €20,000, block on the platform |
| Unfair competition | Rückkehrpflicht, minimum fares in some cities | fine of up to €10,000, lawsuits by taxi companies |

## The authorities have looked closely

Since 2023, several authorities have checked the industry in a targeted way. The results are public, because customs, cities and state offices have published them in press releases and in papers for their councils. The following sections go through the main findings, from the federal level down to individual cities.

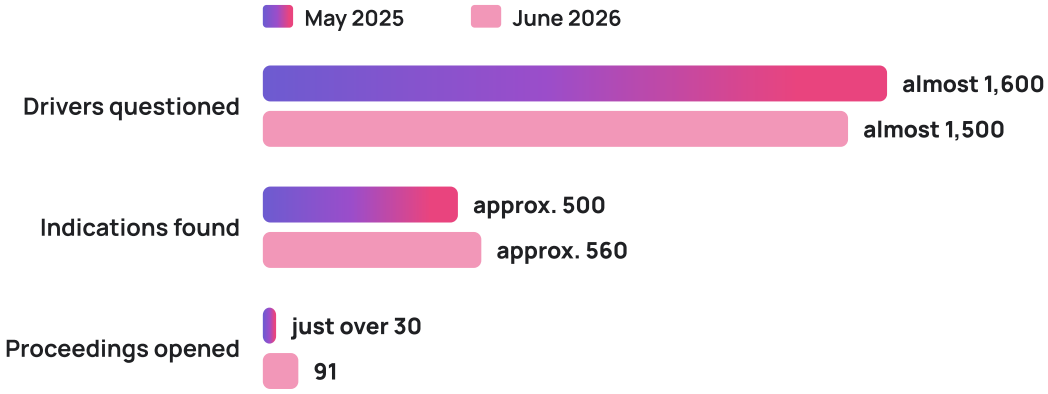
### Nationwide: the customs checks

The taxi and Mietwagen trade is one of the industries that the *Finanzkontrolle Schwarzarbeit* (the customs unit against undeclared work) checks in coordinated nationwide priority inspections, alongside construction, hospitality, security services, and hairdressing and cosmetics. Customs has published figures for two of these nationwide inspections.

In May 2025, around 900 officers questioned almost 1,600 drivers and examined business records in more than 260 cases. In around 500 cases there were indications of violations. Almost 30 investigations were opened, plus four criminal proceedings, mainly for illegal residence.

In June 2026, customs questioned almost 1,500 drivers, found around 560 indications and opened 85 administrative offence proceedings and 6 criminal proceedings.

TWO NATIONWIDE CUSTOMS CHECKS




An indication is a suspicion, not a proven violation. Only a court decides.

Nationwide priority inspections in the taxi and Mietwagen trade, according to the Generalzolldirektion (central customs directorate). Proceedings 2025: almost 30 investigations and 4 criminal proceedings; 2026: 85 administrative offence and 6 criminal proceedings.

An indication is not yet a proven violation. It is a suspicion that customs then follows up. Several stages lie between a check and a verdict:

| Stage | What it means |
|---|---|
| Check | Customs questions drivers and looks at records. Anyone working in passenger transport shows their ID. |
| Indication | Something does not add up, for example details on registration or working time. This is a suspicion. |
| Proceedings | If the suspicion is confirmed, customs opens administrative offence or criminal proceedings. |
| Charge | For criminal offences, the public prosecutor decides whether to bring charges. |
| Verdict | Only the court decides whether the accusations are true. |

Of around 500 indications in 2025, just over 30 proceedings remained. That does not mean the other cases were clean. Customs only reports how many proceedings it opened on the day of the check, not what happened to the indications afterwards.

## Berlin: revocations and a shrinking market

In early 2024, according to a report by the broadcaster rbb, the *Landesamt für Bürger- und Ordnungsangelegenheiten* (Berlin's state office for citizen and regulatory affairs) assumed that more than 1,000 Mietwagen were operating in Berlin without a licence, at least one in five. That was an estimate.

What happened next is documented:

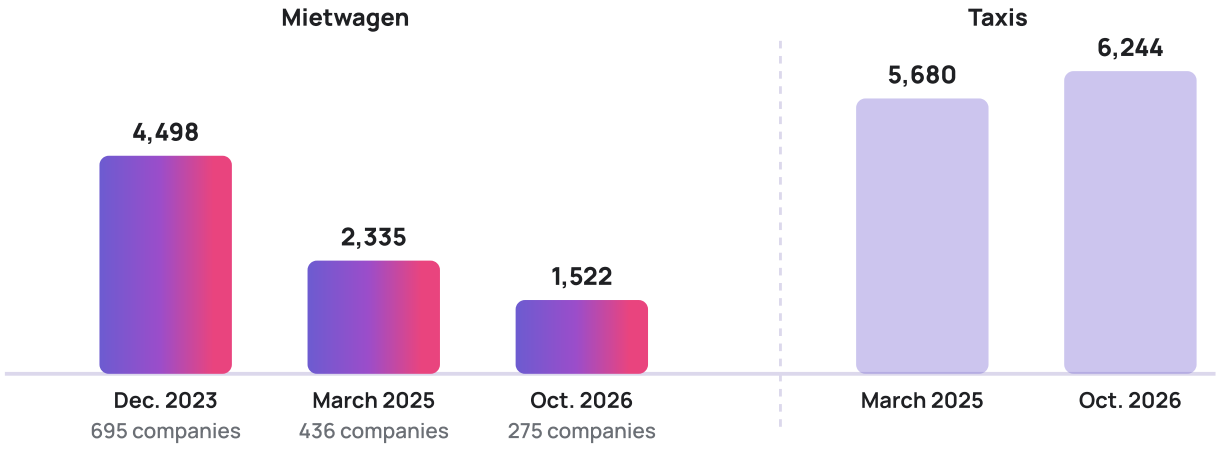
- In 2024, Berlin revoked 74 licences covering 1,427 vehicles and rejected 143 applications covering 1,917 vehicles.

- In 40 urgent proceedings, the administrative courts sided with the authority, among other things because of breaches of the Rückkehrpflicht, missing premises and insufficient financial capacity.
- Since August 2023, the platforms in Berlin must have new Mietwagen companies and vehicles checked by the Landesamt in advance, and since December 2024 taxis as well.
- A check of all taxis registered with the platforms found 663 problems among around 13,000 data records in early 2025, for example because the licence was missing, expired or revoked. So violations are not limited to Mietwagen.

Since then, the number of Mietwagen in Berlin has fallen to a third. Taxis have grown, and according to the Berlin Senate demand for taxi licences has jumped (Chapter 2).

| As of | Mietwagen companies | Mietwagen | Taxis |
|---|---|---|---|
| December 2023 | 695 | 4,498 | no figure |
| March 2025 | 436 | 2,335 | 5,680 |
| October 2026 | 275 | 1,522 | 6,244 |

BERLIN: FEWER MIETWAGEN, MORE TAXIS




Mietwagen and Mietwagen companies in Berlin according to the Landesamt. No comparable taxi figure exists for the end of 2023.

Some of the companies have not disappeared but moved. In the district of Teltow-Fläming in Brandenburg, 1,357 Mietwagen were registered in early 2026, compared with around 1,600 in Berlin (Chapter 2). More on this in the section on the surrounding region.

## Frankfurt: a data check and an indictment

When the city of Frankfurt compared the registrations on the platforms with its licences, 18.7 percent of 2,478 registrations had no valid Konzession. That works out to just over 460 registrations. The platforms then briefly blocked 464 companies. Bolt stated that the majority work legally and that most of the irregularities were minor administrative errors.

In September 2026, the public prosecutor charged six people with undeclared employment of drivers who worked through Uber and Bolt. The case covers 719 offences, damage of around €3.4 million and forged passenger transport permits. Uber and Bolt themselves are not under investigation. Whether the accusations are true is for the court to decide.

Whatever the outcome, the case holds a lesson for operators: a *P-Schein* (passenger transport driving permit) can be forged. If you hire drivers, look at the original, not just a copy or a photo (Chapter 13).

## Munich: problems at almost every business checked

The *Kreisverwaltungsreferat* (Munich's municipal department for administrative affairs) checked 60 Mietwagen businesses in 2023 and 2024. 59 of them had problems. The authority looked more closely at the 31 businesses with employed drivers:

| Finding at 31 businesses with employed drivers | Share | Works out to |
|---|---|---|
| breaches of the Arbeitszeitgesetz | around two thirds | 21 businesses |
| breaches in recording working time | 58 percent | 18 businesses |
| breaches of labour and social security obligations | over 90 percent | at least 28 businesses |

In an interview with Report Mainz, the head of the Kreisverwaltungsreferat spoke of company addresses that could not be found, drivers who do not know their bosses and managing directors who are mere front men.

The Munich findings are mainly about working time. Recording it is no side issue. The employer records the start, end and length of daily working time no later than the end of the seventh day after the working day and keeps the record for at least two years. Without it, a business cannot show during a check that it has paid the minimum wage.

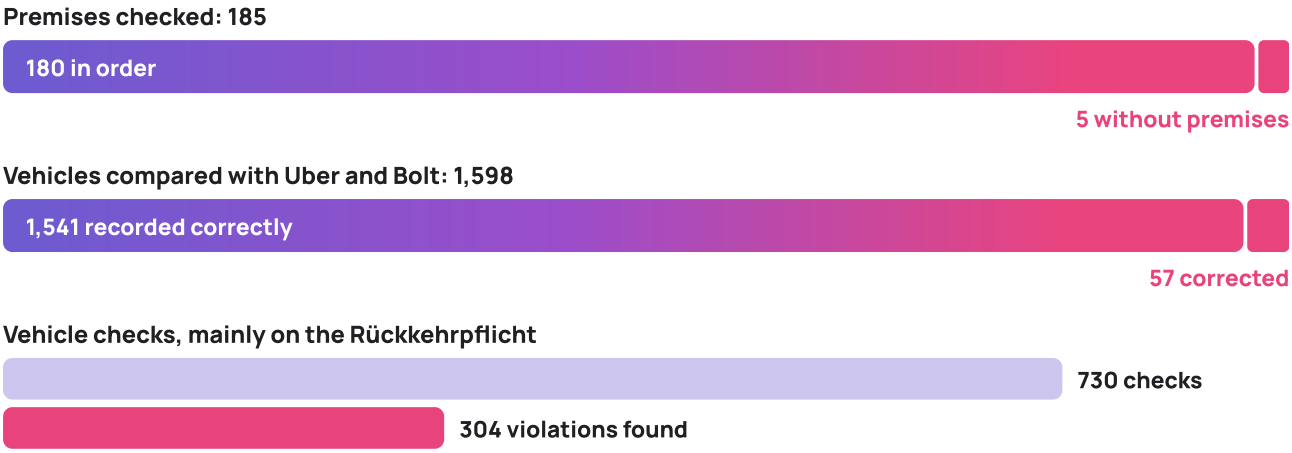
## Cologne: many breaches of the Rückkehrpflicht, few illegal vehicles

Cologne checked more widely than the other cities. At the end of 2025 there were 1,614 Mietwagen and 1,138 taxis there (Chapter 2). In 2025 the city checked:

- **Premises.** 185 premises, more than half of all Mietwagen companies in Cologne. Five had no proper premises, and the city started revoking their licences.
- **Rückkehrpflicht.** In 730 vehicle checks, mainly on the Rückkehrpflicht, it found 304 violations. 366 fine proceedings were under way against Cologne Mietwagen.
- **Data check.** In November 2025 it compared the vehicles with Uber and Bolt. Of 1,598 vehicles, 1,541 were recorded correctly. 57 data records were corrected, for example because of input errors or late deregistrations, and 8 vehicles were provisionally blocked. The city found no companies with forged licences.

Since the start of 2025, a total of 140 illegal vehicles have been removed from the platforms.

COLOGNE 2025: WHAT THE CITY CHECKED




> Checks by the city of Cologne in 2025. Premises and licences were in order for the great majority; on the Rückkehrpflicht the city found many violations. 8 vehicles were provisionally blocked.

Cologne shows both sides in one city: premises and licences were in order for the great majority. On the Rückkehrpflicht, however, the city found many violations. Which mistakes happen there and how you plan the return in daily work is covered in Chapter 17.

## The surrounding region and subcontractors

According to research by Report Mainz, Mietwagen companies move their registered office to the region around the big cities to escape checks. The Munich authority sees this too. Some company addresses exist only on paper: in one case it was a brothel near Cologne; in another, the magazine found dilapidated containers and what appeared to be a scrapyard in Brandenburg instead of offices and parking spaces.

The figures fit this picture. In the district of Teltow-Fläming, almost as many Mietwagen were registered in early 2026 as in all of Berlin. In Brandenburg the number of Mietwagen rose by 37 percent between the end of 2020 and the end of 2024, while in Berlin it fell by 36 percent. In Brandenburg, 73 percent of all taxis and Mietwagen are Mietwagen; in Hamburg it is 11 percent (Chapter 2).

The Federal Ministry of Labour sees growing signs of disregarded labour standards and breaches of labour and social security law, above all at subcontractors. For the company that hands out the work, this is not someone else's problem. Under the ruling of the Federal Court of Justice (*Bundesgerichtshof*) of 3 June 2026, a Mietwagen company had to answer itself for its subcontractor's breach of the Rückkehrpflicht (Chapter 4).

COMMON MISTAKE

***"If I move my registered office out of the city, nobody will check me."***
The rules apply in the surrounding region just as in the city. If you are licensed outside the city and drive in it, the car returns to your premises outside the city after every ride, unless it received the next order before or during the ride. If the city where the ride takes place has a minimum fare, it applies to you too (Chapter 4). And Cologne plans to extend its data check to the surrounding municipalities in 2026 (Chapter 6).

## The checks compared

The cities checked different things, in different ways and at different times. Their rates therefore cannot be set side by side. The table shows what each city looked at and what came out.

| Where | What was checked | Result | Consequence |
|---|---|---|---|
| Federal, customs | almost 1,600 drivers (2025), almost 1,500 drivers (2026) | around 500 and around 560 indications | just over 30 and 91 proceedings |
| Berlin | licences, applications, all taxis on the platforms | 663 problems among around 13,000 taxi data records | 74 revocations and 143 rejections in 2024 |
| Frankfurt | 2,478 registrations on the platforms | 18.7 percent without a valid Konzession | 464 companies briefly blocked |
| Munich | 60 businesses, 31 of them with drivers | 59 businesses with problems | no figure in the sources |
| Cologne | 185 premises, 730 vehicle checks, 1,598 vehicles on the platforms | 5 premises deficient, 304 violations, 1,541 vehicles recorded correctly | revocations started, 366 fine proceedings, 140 vehicles removed |

## What the figures show and what they do not

The findings are clear: where authorities look closely, they find many violations. These mainly concern working time, premises, missing licences and the Rückkehrpflicht, and according to the Federal Ministry of Labour they occur above all at subcontractors. But three caveats belong with them.

**The figures come from checks, not from a sample of all businesses.** They show what authorities found at the businesses they checked, but not how many of all businesses break the rules. No such figure exists for the industry as a whole.

**An indication, a charge and a verdict are different things.** An indication during a check is a suspicion, and a charge is not yet a verdict. Behind a complaint there may be a small mistake or a serious violation. The number alone does not tell them apart.

**There are other findings too.** In Cologne, 180 of the 185 businesses checked had proper premises, and in the data check 96 percent of the vehicles were recorded correctly. Uber states that the drivers of its partner companies are employed with social security and receive at least the minimum wage.

COMMON MISTAKE

***"Almost all Mietwagen companies operate illegally."***
The high rates come from checks in individual cities. They show that there are many violations, but not how many of all businesses are affected. Where a city checked widely, as Cologne did with the premises of more than half of all companies, the great majority had proper premises. On the Rückkehrpflicht, however, Cologne found many violations. Stricter checks hit the businesses that do not follow the rules.

## Authorities and platforms work together

For a long time, a vehicle could drive through an app without the authority knowing about it. That is changing. Authorities and platforms now work more closely together:

- **Berlin** has new companies and vehicles checked in advance, before the platform activates them. Five platforms took part in the check in early 2025: Taxi-One with the taxi.eu app, Bliq, Bolt, FREENOW and Uber (Chapter 3).
- **Cologne and Frankfurt** compare the vehicle data in the apps with their licences. Vehicles without a licence then disappear from the apps.
- **Uber and Bolt** state that they oblige Mietwagen companies to follow the rules, exchange information with the authorities and block companies for violations. Uber says it has also built a technical solution into the app to monitor the Rückkehrpflicht.

For honest businesses this is good news: anyone driving without a licence pushes prices down and takes orders away. But for every business it also means that errors in its own data get noticed. In Cologne, 57 data records had to be corrected, mostly because of input errors or late deregistrations. If you replace a vehicle, submit the licence certificate (*Genehmigungsurkunde*) to the authority for amendment and then change the data on every platform straight away (Chapters 4 and 6).

## The fight with the taxi trade

Taxis and Mietwagen compete for the same passengers, but under different rules (Chapter 1). To understand the fight, you need to know these differences.

| | Taxi | Mietwagen |
|---|---|---|
| Price | fixed tariff set by the city | freely agreed, with a minimum fare in some cities |
| Duty to drive | duty to carry and duty to operate | none |

| | Taxi | Mietwagen |
|---|---|---|
| Taking orders | at the taxi rank, when hailed, during a ride, at the premises | only at the premises or at the operator's home, also via app |
| After the ride | no Rückkehrpflicht, waits at taxi ranks in its municipality | back to the premises, unless the car received the next order before or during the ride |
| VAT | 7 percent within the municipality or up to 50 kilometres | 19 percent |

## What the taxi trade accuses Mietwagen of

The taxi trade accuses Mietwagen of ignoring the Rückkehrpflicht and luring passengers away with prices below the taxi tariff. Taxi companies and their cooperatives therefore go to court. As competitors, they can demand that a Mietwagen business stop a violation in future (Chapter 4).

In the Cologne case decided by the Federal Court of Justice on 3 June 2026, a taxi cooperative had placed a test booking through Uber, which was accepted immediately and cancelled straight away. The Mietwagen then stayed at the destination of the previous ride instead of driving back, from 10:10 until at least 10:22. That was enough for a violation. The company that had hired the subcontractor was held liable. If a company commits another violation after such a ruling, the court can, on application, impose a coercive fine of up to €250,000 per violation (Chapter 4).

The Bundesverband Taxi und Mietwagen (federal association for taxis and Mietwagen) calls for better checks of the Rückkehrpflicht and for minimum fares for Mietwagen.

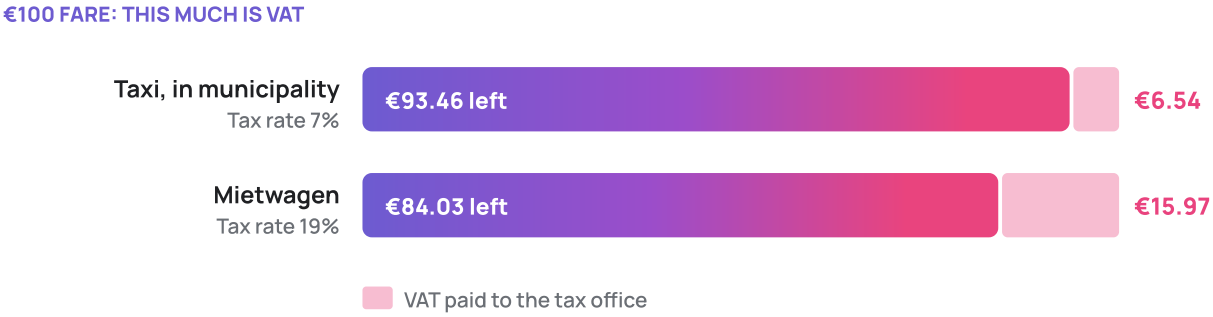
## What platforms and Mietwagen operators say in response

Platforms and many Mietwagen operators consider the Rückkehrpflicht outdated. Uber writes that empty trips caused by the Rückkehrpflicht, together with missing charging infrastructure and limited range, make it harder for fleets to switch to electric cars. In September 2026 the association wirfahren called for the Rückkehrpflicht to be suspended nationwide because of high fuel prices. Mietwagen companies are suing against minimum fares in the administrative courts, in part successfully (Chapter 4).

## VAT explains part of the fight

Taxis and Mietwagen pay different tax rates. At the same fare, the taxi therefore keeps more. A sample calculation with a fare of €100, assumed to be the same for both:

| €100 fare | Taxi, ride within the municipality | Mietwagen |
|---|---|---|
| Fare the passenger pays | 100.00 | 100.00 |
| VAT included in it | 6.54 | 15.97 |
| Left before all other costs | 93.46 | 84.03 |




Sample calculation with the same fare for both. The reduced rate applies to taxi rides within the municipality or up to 50 kilometres. The platform's service fee comes on top.

If a Mietwagen wants to take in as much net as the taxi at the same fare, it is €9.43 short per €100. On top of that, app rides carry the service fee, which Bolt states as 25 to 30 percent for Mietwagen (Chapters 2 and 3). Taxis that drive through an app also pay the platform a fee.

### Nobody measures how big the price gap is

How big the price gap to the taxi really is, nobody measures neutrally. Uber often describes its rides as somewhat cheaper than a taxi. Where cities have set minimum fares, these are below the taxi tariff: 7 percent in Essen, at most 15 percent in Dortmund, 20 percent in Cologne. That is the largest gap the city allows, not a measured price difference (Chapters 4 and 6).

At the same time, the front lines are blurring. Uber opened its app to all taxi companies in Germany in June 2024, and Bolt also arranges taxi rides. At the end of 2024 there were 4,630 companies running both taxis and Mietwagen (Chapters 2 and 3). In Berlin, the check in early 2025 found 663 problems among taxis as well. So the fight does not simply run between honest taxis and dishonest Mietwagen.

## The reputation among drivers

The bad reputation does not only affect authorities and passengers. It also decides whether you find drivers. In forums and comments, drivers' criticism centres on two things: pay based on a share of turnover instead of hours, and waiting time that is not paid.

The rules on this are clear:

- **Minimum wage for every working hour.** Since 1 January 2026 that is €13.90 per hour, and from 1 January 2027 €14.60.
- **Waiting time is working time** if the driver stands by on instruction. The Federal Labour Court (*Bundesarbeitsgericht*) has ruled so (Chapter 2).
- **The company owes the wage,** not the platform. Even in a week when the app pays out little (Chapter 2).

A sample calculation shows what this means. Assume a driver works an 8-hour shift, of which 3 hours are waiting time between orders, during which he stands by:

| 8-hour shift (assumption) | 2026 | from 2027 |
|---|---|---|
| Hours with a passenger or on the way | 5 | 5 |
| Waiting time, ready for the next order | 3 | 3 |
| Paid hours | 8 | 8 |
| Minimum wage per hour | 13.90 | 14.60 |
| **Minimum wage for the shift** | **111.20** | **116.80** |

If the driver gets a share of turnover, that share must add up to at least the amount in the last line. The waiting time does not drop out just because no turnover is earned during it. Chapter 14 explains what is allowed with turnover-based pay. On top come the employer's social security contributions.

If you pay your drivers this way and record it, you stand out in this environment. When looking for drivers, that is an argument you can make (Chapter 13).

## How to recognise a reputable business

A good reputation is built in the individual business. The checks show what authorities look at, and with it how a reputable business can be recognised.

**Real premises.** Orders come in there, and the cars return there, unless they received the next order before or during the ride. Premises that exist only on paper can cost you the licence. In Cologne, the city started revocation in all five cases without proper premises.

**A licence for every vehicle.** The number plates are listed in the licence certificate. The certificate or an extract travels in the car. What is stored with the platform matches this certificate.

**Complete order records and a Rückkehrpflicht that is kept.** The order records are kept for one year. With them you show during a check why a car did not drive back: because it already had the next order before or during the ride.

**Registered and correctly paid drivers.** Minimum wage for every working hour; start, end and length of daily working time recorded no later than the end of the seventh day after the working day and kept for two years. Drivers carry their ID, because passenger transport is one of the industries with a duty to carry ID. You inform every employee of this in writing beforehand.

**Vetted drivers.** Every driver has a valid P-Schein. If you know, or ought to know, that a driver is unsuitable, you may not use them. After the Frankfurt cases with forged permits, it pays to look at the original.

**Subcontractors you know.** If you pass rides on, you may have to answer for your subcontractors' violations (Chapter 4). Their licences and processes therefore deserve the same scrutiny as your own. They also need their premises or a branch in Germany.

FROM PRACTICE

*In the video "7 harte Wahrheiten als Mietwagenunternehmer (die keiner ausspricht)" (YouTube channel "Adiyan", April 2026), three of the seven points belong here. The Rückkehrpflicht is not negotiable, the video says: what brings more turnover in the short term costs the Konzession in the long term, so "lieber weniger Umsatz als den Boden unter den Füßen zu verlieren" (better less turnover than losing the ground under your feet). Without clear standards the drivers run the business, so drivers should get the rules in writing and sign them. And documentation decides who pays: "Was du nicht beweisen kannst, bezahlst du." (What you cannot prove, you pay for.)*

CHECKLIST REPUTABLE BUSINESS

- [ ] Premises with rooms and one parking space per vehicle, orders come in there
- [ ] Number plates of all vehicles in the licence certificate
- [ ] Certificate or extract in every car
- [ ] Data on every platform matches the certificate
- [ ] Receipt of every order recorded, kept for one year
- [ ] Rückkehrpflicht agreed in writing with all drivers
- [ ] All drivers registered, minimum wage for every hour
- [ ] Working time recorded within seven days at the latest
- [ ] Written notice of the duty to carry ID given to every driver
- [ ] Every driver's P-Schein seen in the original, expiry date noted

## Check subcontractors before you pass rides on

Since the Federal Court of Justice ruling of June 2026, it is clear that a violation by a subcontractor falls back on you. So check every subcontractor the way an authority would check you.

CHECKLIST SUBCONTRACTORS

- [ ] Own licence seen, with the number plates of the vehicles used
- [ ] Premises or branch in Germany
- [ ] Premises visited in person, not just the address
- [ ] Rückkehrpflicht written into the contract
- [ ] Copies of the P-Scheine of the drivers used
- [ ] Order data checked regularly for the return
- [ ] In cities with a minimum fare: ride prices checked

PRACTICAL TIP

Keep an inspection folder that is ready at any time: licence certificates, order records, employment contracts, working time records, payslips and copies of the P-Scheine. What authorities want to see during an inspection and how it works is covered in Chapter 25.

## What a violation costs and what reputation is worth

If you break the rules, you risk more than a fine. The consequences at a glance:

| Consequence | When it applies | Amount or effect |
|---|---|---|
| Fine | breach of the Rückkehrpflicht, order recording, certificate in the car | up to €10,000 |
| Fine | driving without a licence | up to €20,000 |
| Fine | ride below a minimum fare where the city has set one | up to €10,000 |
| Injunction | lawsuit by a taxi company as a competitor | for a repeat violation a coercive fine of up to €250,000 |
| Block on the platform | vehicle does not match a licence | no more orders through the app |
| Revocation of the Konzession | serious or repeated violations, missing premises, lack of reliability | the whole business stops |

Revocation is the most serious consequence. A written warning from the authority is therefore a turning point: if the business keeps breaching the same duty after that, its reliability and with it the Konzession are in question (Chapter 4).

In this environment, a clean business also has a value. Where competitors drop out, as in Berlin, where the number of Mietwagen has fallen by two thirds since the end of 2023, the orders stay with those who are still allowed to drive. That is an assessment; nobody has measured it.

### At a glance

- The most common accusations are undeclared work, exploitation, letterbox companies, driving without a licence and ignoring the Rückkehrpflicht. Each touches a rule with its own consequence, from a fine to revocation.
- Authorities find many violations during checks: in Munich, 59 of 60 businesses checked had problems; in Frankfurt, 18.7 percent of registrations had no valid Konzession; in Cologne, 730 vehicle checks found 304 violations.
- The figures come from checks, not from a sample of all businesses. In Cologne, 180 of 185 businesses checked had proper premises, and 96 percent of the vehicles on the platforms were recorded correctly. An indication from customs is a suspicion, not a verdict.
- In Berlin, the number of Mietwagen fell from 4,498 at the end of 2023 to 1,522 in October 2026. Some companies move to the surrounding region. Authorities and platforms now compare data and block vehicles without a licence.

- The fight with the taxi trade is about the Rückkehrpflicht and prices. At the same fare, a Mietwagen pays more than twice as much VAT. The Federal Court of Justice confirmed the Rückkehrpflicht in 2026; minimum fares exist only in some cities.
- Drivers are entitled to at least €13.90 per hour, from 2027 €14.60, including waiting time during which they stand by.
- Reputable businesses can be recognised by real premises, a licence for every vehicle, complete records, registered and correctly paid drivers, and subcontractors they know.

**Continue with Chapter 6: Where the industry is heading: regulation, minimum fares, digitalisation, electric cars and platforms.**

PART 1 · THE INDUSTRY

# 06

# Where the industry is heading

The industry is changing in many places at once: in the rules, in tills and invoicing, in drive systems and on the platforms. Some of this has been decided and has a fixed date, some is planned or still open. If you start a business today, you plan with rules that may look different in two years.

This chapter keeps the two apart: what is fixed, what is on the table as a draft or a demand, and what is only a company's goal. Where something is an assessment, it says so. At the end you will find a list of what to get done before which date.

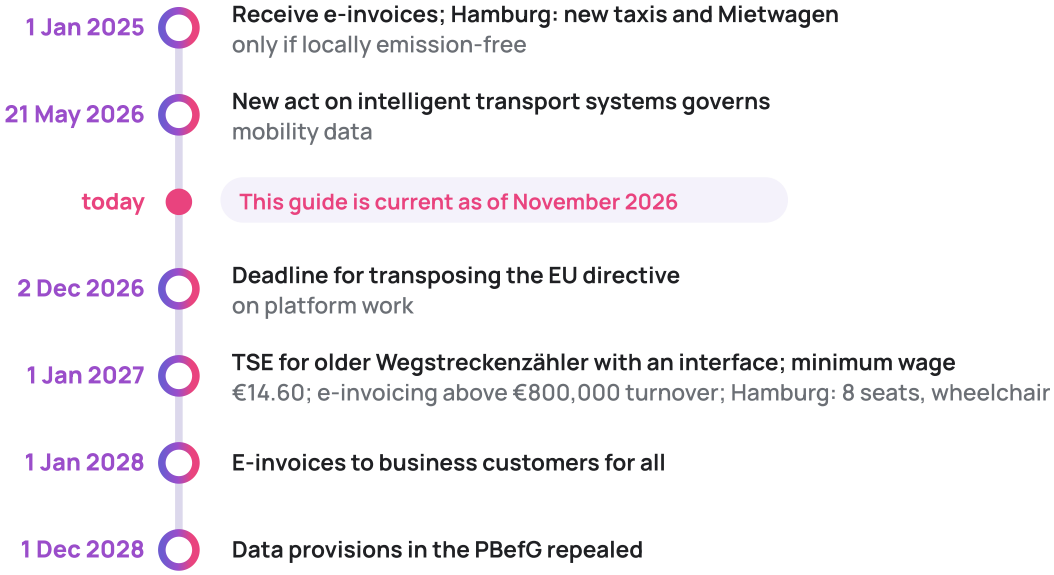
## These dates are fixed

Six deadlines between 2025 and 2028 directly affect *Mietwagen* (hire car with driver) businesses. They are set out in laws, regulations or an EU directive and apply however the political debates turn out.

| From | What applies | More in |
|---|---|---|
| since 1 January 2025 | Every business must be able to receive e-invoices from other businesses | Chapter 24 |
| since 1 January 2025 | Hamburg only licenses vehicles that a business uses as a taxi or Mietwagen for the first time if they are locally emission-free | this chapter |
| since 21 May 2026 | A newly revised act on intelligent transport systems governs the provision of mobility data | this chapter |
| 2 December 2026 | Deadline for Germany to transpose the EU directive on platform work | this chapter |
| 1 January 2027 | *TSE* (certified technical security device) required for older *Wegstreckenzähler* (distance meter) with a digital interface | Chapter 32 |
| 1 January 2027 | Issue e-invoices to business customers if turnover in the previous year was above €800,000 | Chapter 24 |
| 1 January 2027 | The Hamburg rule also covers vehicles with at least eight seats and vehicles carrying passengers in wheelchairs | this chapter |

| From | What applies | More in |
|---|---|---|
| 1 January 2027 | Minimum wage rises from €13.90 to €14.60 per hour | Chapter 14 |
| 1 January 2028 | E-invoices to business customers at lower turnover too | Chapter 24 |
| 1 December 2028 | The data provisions in the *PBefG* (Passenger Transport Act) are repealed, the mobility data regulation ends on 30 November 2028 | this chapter |

FIXED DATES UP TO THE END OF 2028




Dates from laws, regulations and the EU directive. Company goals are not included.

Company goals are not in this table. If Bolt wants half of its vehicles in Europe to be emission-free by 2030, that is an intention, not an obligation for you.

Three kinds of change come up in this chapter. It helps to keep them apart:

| Kind | What it means for you | Examples in this chapter |
|---|---|---|
| decided, with a date | applies, you plan with it | TSE from 2027, e-invoicing, Hamburg rule |
| draft, or deadline without a German law | may come, content still open | cutting red tape in transport, EU directive on platform work |
| demand or goal | not an obligation, shows the direction | suspending the Rückkehrpflicht, Uber's and Bolt's goals for electric cars |

# The Rückkehrpflicht stays

No rule in the industry is argued about as much as the *Rückkehrpflicht* (duty to return). After every ride the Mietwagen returns to the premises (*Betriebssitz*), unless it has already received the next order before or during the ride (Chapters 1 and 4).

So far the rule has held up in court:

| Year | Who | Result |
|---|---|---|
| 1989 | Federal Constitutional Court (*Bundesverfassungsgericht*) | no unconstitutional interference with the freedom to choose an occupation |
| 2021 | Legislator, reform of the PBefG | Rückkehrpflicht kept in principle |
| 2026 | Federal Court of Justice (*Bundesgerichtshof*), 3 June | Rückkehrpflicht confirmed, also for rides via platforms; the company placing the order is liable for breaches by its subcontractors |
| 2026 | Federal Government, draft bill of 7 October | Rückkehrpflicht unchanged |

## The associations do not agree

| Who | What it demands |
|---|---|
| Bundesverband Taxi und Mietwagen (BVTM, federal taxi and Mietwagen association) | stricter enforcement of the Rückkehrpflicht and quick introduction of minimum fares |
| wirfahren association | suspending the Rückkehrpflicht nationwide because of high fuel prices (September 2026) |
| Uber | writes that empty runs caused by the Rückkehrpflicht, together with a lack of charging infrastructure and limited range, make switching to electric cars harder |

The Bundesgerichtshof (BGH) examined whether the Rückkehrpflicht is still compatible with the Basic Law (*Grundgesetz*) today, also in view of environmental protection as a state objective. It was not convinced that the rule is unconstitutional and therefore did not refer the question to the Bundesverfassungsgericht. The only question left open was how a case involving another EU state would be judged (Chapter 4).

## The red-tape bill changes the form, not the rule

A Federal Government bill to cut red tape in transport, dated 7 October 2026, is before the Bundestag. It amends the PBefG in several places, but not the Rückkehrpflicht or the minimum fares. For Mietwagen it mainly brings new formal requirements:

| Topic | Today | Under the draft |
|---|---|---|
| Form of the licence | in writing or with an electronic signature | additionally with a permanently verifiable electronic seal |
| Licence certificate (*Genehmigungsurkunde*) in the car | on paper or electronic, as you choose | in the form in which it was issued: paper is handed over, an electronic document is shown |
| Fine | if the certificate is not carried or not handed over | also if an electronic document is not shown |

This is still a draft. What applies is only certain once the act is published in the Federal Law Gazette (*Bundesgesetzblatt*).

COMMON MISTAKE

***"The Rückkehrpflicht will be abolished soon."***
There is currently no evidence for this. The Bundesgerichtshof confirmed it in 2026, and the Federal Government's bill of October 2026 leaves it unchanged. The demand to suspend it comes from an association, not from the legislator. How to plan your business around the Rückkehrpflicht is covered in Chapter 17.

PRACTICAL TIP

Plan your business as if the Rückkehrpflicht will stay for good. Choose your premises where your rides mostly end or start, and include empty kilometres in your costs (Chapters 7 and 10). If the rule falls one day, that is a gain. If you count on it disappearing and it stays, you will be short of money.

## Minimum fares are spreading, the courts set limits

On minimum fares the direction is clearer. Since the 2021 reform, the licensing authority can set minimum fares for Mietwagen services in its area. Since 2025, Heidelberg, Essen, Cologne, Munich and Dortmund have done so, and the district of Lörrach (*Landkreis Lörrach*) has had a minimum fare since 2022. Berlin is considering one (Chapter 4).

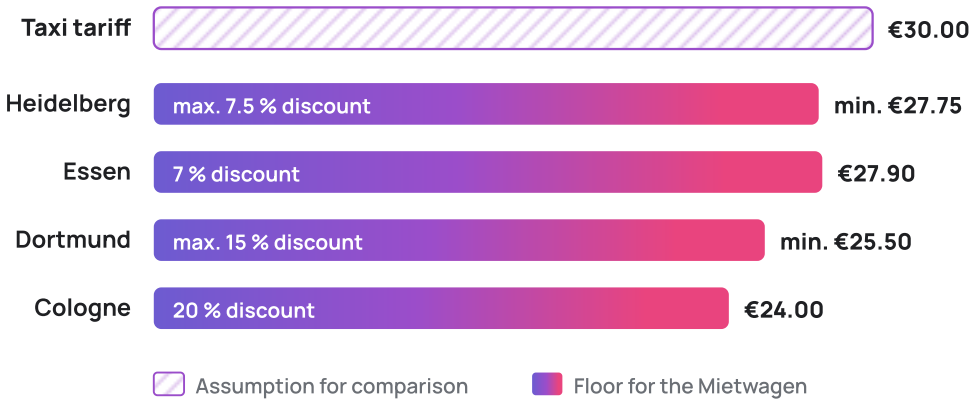
| City or district | Status in November 2026 |
|---|---|
| Landkreis Lörrach | minimum fare since 1 April 2022 |
| Heidelberg | since 1 August 2025; at most 7.5 percent below the taxi tariff |
| Essen | amended version since May 2026: taxi tariff minus 7 percent, only for rides starting and ending in Essen |
| Dortmund | since 1 September 2026: taxi tariff minus at most 15 percent, only for rides entirely within the city |

| City or district | Status in November 2026 |
|---|---|
| Cologne | since 1 June 2026: taxi tariff minus 20 percent; provisionally suspended for two businesses that sued |
| Munich | since 4 July 2026; the city has not enforced the rule since 9 October 2026 |
| Berlin | no minimum fare; the *Landesamt* (state office) is considering one |

Cities usually calculate the minimum fare from the local taxi tariff minus a discount. If the taxi tariff goes up, the minimum fare there goes up too. A worked example shows what this means for one ride. Assume the same ride costs €30 on the taxi tariff. Tariffs differ in every city; the €30 is only for comparison.

| City | Discount on the taxi tariff | Minimum fare at a €30 taxi tariff (assumption) |
|---|---|---|
| Heidelberg | at most 7.5 percent | at least €27.75 |
| Essen | 7 percent | exactly €27.90 |
| Dortmund | at most 15 percent | at least €25.50 |
| Cologne | 20 percent | exactly €24.00 |

MINIMUM FARE AT A €30 TAXI TARIFF




Worked example with an assumed taxi tariff of €30 for the same ride. In Cologne the rule is suspended for two businesses that sued; Munich is currently not enforcing its rule.

## What the courts decided in 2026

In 2026, administrative courts (*Verwaltungsgericht*) set limits in urgent proceedings. The decisions are provisional and each concerns one city:

- **Only its own area.** An authority may only set minimum fares for rides that take place entirely within its area. The Munich rule also covered rides into the surrounding region. The Verwaltungsgericht München therefore considered it probably unlawful.
- **Clearly calculable.** The Verwaltungsgericht Gelsenkirchen objected to Essen's first version because it was unclear how rides across the city boundary were to be calculated. Essen has since changed

this.

- **The council decides.** In North Rhine-Westphalia, according to the Verwaltungsgericht Köln, the city council should have decided on the Cologne minimum fare, not the mayor alone.

The Verwaltungsgericht München had no fundamental doubts about the aim itself, fair competition between taxis and Mietwagen. It relied on a ruling by the Verwaltungsgericht Leipzig from November 2024 (Chapter 4).

This leads to an assessment, not a certainty: minimum fares are more likely to come to further cities than to disappear, but then tailored more precisely to each area. The 2026 decisions are provisional.

### What applies to rides via platforms

- **The place of the ride counts,** not where the company is based. The Dortmund rule explicitly also applies to Mietwagen licensed by another authority.
- **The obligation is yours,** even if the app sets the price.
- **Discounts count too.** In Cologne, discounts, cashbacks or subsidies, whether from the company or the intermediary, must not push the fare below the limit.
- **Fines are possible,** up to €10,000 where the city has provided for this, as in Cologne and Essen.
- **There are exceptions.** In Cologne, Essen and Dortmund the minimum fare does not apply to patient transport under a fee agreement with a health insurer, nor when the order was demonstrably received at least one hour before the ride started.

CHECKLIST MINIMUM FARE

- [ ] Cities where your rides take place noted
- [ ] Checked for each city whether a minimum fare applies and whether it is enforced
- [ ] Discount and current taxi tariff of the city known
- [ ] Exceptions checked: patient transport, booking one hour ahead
- [ ] Platform statements spot-checked against the minimum fare
- [ ] Changes by the city and new court decisions monitored

## The EU directive on platform work has not yet been transposed

The biggest open question comes from Brussels. By 2 December 2026, Germany must transpose the EU directive on improving working conditions in platform work. Three points in it affect the industry:

| Point | What the directive requires | What is open for Mietwagen |
|---|---|---|
| Presumed employment relationship | If facts indicate direction and control by the platform, an employment relationship between the platform and the person working is presumed. The platform must prove the opposite. | Which facts count is determined by German law. The presumption only takes effect from 2 December 2026, not retroactively. |

| Point | What the directive requires | What is open for Mietwagen |
|---|---|---|
| Firms between platform and driver | Anyone whose contract is with a firm in between should get the same protection as someone with a direct contract, for example through joint liability. | Whether and how German law treats the Mietwagen business as such a firm. |
| Decisions by software | Platforms have their automated decision-making systems overseen by humans, including when an account is restricted, suspended or terminated. | How blocks and appeals will work in future (Chapter 18). |

One word easily causes confusion here. The directive calls firms between the platform and the person working "intermediaries" (in German "Vermittler"). That is not the intermediary (*Vermittler*) of the PBefG, which means the platform there (Chapter 3). The Federal Government speaks of platform workers at subcontractors (*Plattformtätige bei Subunternehmern*).

### Status in November 2026

In mid-November 2026 there was no published German draft bill for transposition. According to the Federal Government, the Federal Ministry of Labour is examining all possible measures for the rule on subcontractors, including a direct-employment requirement (*Direktanstellungsgebot*). Such a requirement means the platform must employ the people who work for it itself. The Bundesrat called for this in September 2026, specifically for food delivery services.

What this means for Mietwagen is open. In the German model, the Mietwagen business employs the drivers, not the platform (Chapter 3). Only the draft will show whether and how German law covers this model. On this basis, the 2 December 2026 deadline will pass without a German law; this is an assessment based on the situation in mid-November.

Until a German law applies, the existing rules stay in place: as an employer you register your drivers, record their working hours and pay at least the minimum wage (Chapter 14). If you do this properly today, you will have the least to change when a new rule comes.

## Authorities and platforms compare data

A pattern is emerging in enforcement: authorities work with the platforms' data (Chapter 5).

| Where | Since | What |
|---|---|---|
| Berlin | August 2023, for taxis December 2024 | new businesses and vehicles are checked in advance by the Landesamt before the platform activates them |
| Frankfurt | end of 2025 | registrations on the platforms compared with the licences |
| Cologne | 2025 | vehicle data compared with Uber and Bolt; to continue in 2026 and include surrounding municipalities |

After such a comparison, the platforms block vehicles that do not match any licence. For you this means: what the platform holds about your business and your vehicles must match your licence. In Cologne, 57 of 1,598 records had to be corrected, for example because of input errors or late deregistrations (Chapter 5).

**CHECKLIST PLATFORM DATA**

- [ ] Name and address of the business as in the licence
- [ ] Every vehicle with the registration number from the certificate
- [ ] Vehicle change reported to the authority first, then to the platform
- [ ] Deregistered vehicles removed from every platform immediately
- [ ] Expiry date of the licence noted, five years at most
- [ ] Drivers listed with a valid P-Schein (passenger transport driving permit)

How to prepare for inspections is covered in Chapter 25.

## Tills, invoices and data go digital

Three obligations will change office work over the next few years.

### TSE in the Wegstreckenzähler

When the Wegstreckenzähler in a Mietwagen needs a certified technical security device (TSE) depends on the device:

| Device | TSE requirement |
|---|---|
| first placed on the market after 30 June 2024 | from day one |
| older, with a digital interface for a TSE | from 1 January 2027 |
| older, without such an interface | no TSE requirement; every ride must still be recorded individually |

DOES YOUR WEGSTRECKENZÄHLER NEED A TSE?




What applies to Wegstreckenzähler in a Mietwagen according to the Federal Ministry of Finance's letter of March 2026.

FROM PRACTICE

*In the video "Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)" (YouTube channel "Adiyan", December 2025) the account is that those who work with platforms do not yet know exactly how they will have to use the Wegstreckenzähler. For flat-rate rides it has hardly been used so far. Drivers may have to enter prices into the Wegstreckenzähler in future. More will probably follow on this in the coming months, the video says.*

Since then the Federal Ministry of Finance has clarified which device needs a TSE from when. Devices, notification to the *Finanzamt* (tax office) and costs are described in Chapter 32.

PRACTICAL TIP

Check for each vehicle which Wegstreckenzähler is installed and whether it has a digital interface for a TSE. That decides whether 1 January 2027 applies to you. Write the result into your vehicle list, so you do not have to search at the next inspection.

## E-invoicing

An e-invoice is an invoice in a structured electronic format that software can read. A simple PDF is not one. When you have to do what:

| From | Receiving | Issuing to business customers |
|---|---|---|
| 1 January 2025 | required for every business | voluntary |
| 1 January 2027 | required | required if turnover in the previous year was above €800,000 |
| 1 January 2028 | required | required for everyone |

Rides for private customers and invoices up to €250 gross are exempt. Further exceptions are in Chapter 24. For rides via platforms, the platform issues the invoice to the passenger on behalf of the business (Chapter 2). Chapter 34 shows which software helps with issuing invoices.

COMMON MISTAKE

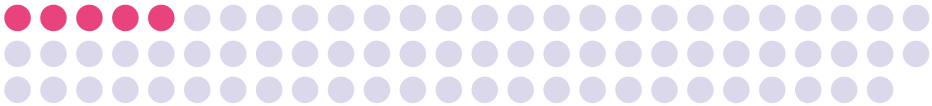
***"I send my business customers a PDF, that's electronic, isn't it?"***
Under the law a PDF is not an e-invoice, because software cannot read the data in it. From 2027 or 2028, depending on turnover, you need a structured format for business customers. For invoices up to €250 gross, a PDF is still allowed.

### Mobility data

Operators and intermediaries must provide data on their services, for example the real-time availability of their vehicles. Anyone trading as a sole trader (*Einzelunternehmen*) is exempt.

In practice, little arrives. According to a Federal Government report, an estimated 255 businesses supplied data in June 2026. That is about 6.6 percent of the roughly 3,850 taxi and Mietwagen businesses the report estimates to be obliged. Even large providers supplied no data.

WHO SUPPLIES MOBILITY DATA, ESTIMATE JUNE 2026



**around 255 businesses supply data, that is around 6.6 percent**

**about 3,850 taxi and Mietwagen businesses are considered obliged**

One dot stands for around 50 businesses. Sole traders are exempt from the requirement.

> Federal Government estimate for June 2026. Even large providers supplied no data.

The provision of mobility data is now governed by a newly revised act on intelligent transport systems (*Gesetz über intelligente Verkehrssysteme*, IVSG), in force since 21 May 2026. A national body (*Nationale Stelle*) at the Federal Highway Research Institute (*Bundesanstalt für Straßenwesen*) is to improve the data situation step by step. The provisions in the PBefG apply until the end of November 2028. On 1 December 2028 they are repealed, as are the subsections that define the intermediary in the PBefG. This does not change the licensing requirement for your business.

## Hamburg requires electric cars, the platforms set themselves goals

The federal states may issue their own rules on emissions from taxis and Mietwagen. If a vehicle applied for does not meet these requirements, the authority can refuse the licence.

## The Hamburg rule

Hamburg has done so. The rule at a glance:

| Point | What applies |
|---|---|
| Since | 1 January 2025 |
| Which vehicles | vehicles a business wants to use as a taxi or Mietwagen for the first time |
| What is required | locally emission-free: in operation actually no carbon dioxide, no carbon monoxide and no nitrogen oxides |
| Which technology | not specified by the law; the city counts hybrids as combustion vehicles |
| From 1 January 2027 also | vehicles with at least eight seats and vehicles in which passengers can travel in a wheelchair |
| Exceptions for Mietwagen | possible in individual cases, for example for classic cars and vehicles with special bodywork |

If you start a business in Hamburg, you therefore need locally emission-free vehicles from the start, with the consequences for purchase, charging and range (Chapter 12). Whether other states will follow Hamburg is open.

COMMON MISTAKE

***"A hybrid is an electric car too."***

Not for the Hamburg rule. The city counts hybrids as combustion vehicles because in operation they do not always run free of exhaust. For a new Mietwagen in Hamburg you need a vehicle that actually emits none of the gases named in operation.

## The platforms' goals

| Platform | Goal according to the company | By |
|---|---|---|
| Bolt | share of emission-free vehicles on its ride-hailing platform in Europe up to 50 percent, in selected markets up to 70 percent | 2030 |
| Uber | emission-free platform: only rides in locally emission-free cars, micromobility or public transport | 2040 |

These are company goals, not obligations for you. Uber itself writes that a lack of charging infrastructure, limited range and empty runs caused by the Rückkehrpflicht make it harder for partner businesses to switch to fully electric cars. With every change to the platform terms, watch for requirements on the drive system (Chapter 16).

## Autonomous vehicles are only in testing

Since 2021, the Road Traffic Act (*Straßenverkehrsgesetz*) has allowed cars with an autonomous driving function. They run without a driver, but only within a defined operating area and under technical supervision (*Technische Aufsicht*): a person can deactivate the vehicle during operation and approve driving manoeuvres. Two projects show how far Germany has come:

| | Hamburg | Munich |
|---|---|---|
| Who | Moia, a mobility service from Volkswagen; ALIKE project, funded by the Federal Ministry of Transport | Uber and the Chinese provider Momenta |
| Since | 15 July 2026 | announced in September 2025 for 2026 |
| What | free rides in autonomous electric minibuses for pre-registered passengers, starting with up to ten vehicles | testing robotaxis and building a European service from there |
| With a driver? | a trained safety driver is always at the wheel; gradually fewer interventions from the end of 2026 | in July 2026 Momenta reported a nationwide approval from the Federal Motor Transport Authority (*Kraftfahrt-Bundesamt*) for test drives in city traffic |
| Status | test, planned for 36 months | test; a permit for tests is not a permit for regular operation |

When rides in Hamburg will run entirely without a safety driver depends on the licensing authorities. Both projects are tests. For now they have no effect on the business of Mietwagen companies; this is an assessment. The Munich project does show, though, that Uber wants to bring autonomous vehicles into its app.

## The platforms are growing and bringing taxis into the app

The platforms are spreading across the country. According to Uber, it is now present in around 70 German cities. Since June 2024 Uber has also been arranging taxis in Germany, and Bolt has taxi categories too (Chapter 3). FREENOW has belonged to the US ride-hailing company Lyft since July 2025. In the apps, taxis and Mietwagen therefore often appear side by side.

The market is shifting too. The figures from the Federal Ministry of Transport's special survey (Chapter 2):

| | End of 2020 | End of 2024 | Change |
|---|---|---|---|
| Mietwagen | 44,968 | 50,964 | +13.3 % |
| Taxis | 50,445 | 46,381 | −8.1 % |
| Businesses in total | 32,256 | 29,425 | −8.8 % |

At the end of 2024, more Mietwagen than taxis were licensed in Germany; four years earlier it was the other way round. The figures vary widely between the states: in Hesse the number of Mietwagen rose by 51.1 percent, in Brandenburg by 37.0 percent, while in Berlin it fell by 36.4 percent. Where cities enforce strictly, some businesses reportedly move to the surrounding area (Chapter 5). At the same time, Mietwagen businesses are getting bigger: almost half of pure Mietwagen businesses had three or more vehicles at the end of 2024, and the number of businesses with only one vehicle has fallen by 12.5 percent since 2020 (Chapter 2).

For you as an operator this means: the platforms bring orders, but they set the fees and terms, and both have already changed (Chapters 3 and 16). Bolt states a service fee of 25 to 30 percent for Mietwagen, depending on the city (Chapter 2).

FROM PRACTICE

*The "Komplettanleitung" (YouTube channel "Adiyan", December 2025) also says that Uber and Bolt operate in the low-price segment. Getting orders from other businesses or building your own customer base is considerably more work. Even so, that is the direction the video recommends.*

Chapters 19 to 22 show how this works and what it costs.

## What to prepare by when

The fixed dates result in a list for the next two years. Which of it affects you depends on your city, turnover and vehicles.

CHECKLIST BY THE END OF 2026

- [ ] Able to receive and file e-invoices
- [ ] Type of Wegstreckenzähler and interface noted for every vehicle
- [ ] For older devices with an interface, TSE ordered and installation planned
- [ ] Wages switched to at least €14.60 per hour from January 2027
- [ ] In Hamburg: vehicles with eight seats or a wheelchair space planned as emission-free from 2027
- [ ] Minimum fares checked in the cities where you drive

CHECKLIST 2027 AND 2028

- [ ] Previous year's turnover checked: above €800,000 means e-invoices to business customers from 2027
- [ ] Otherwise, e-invoicing to business customers prepared for 2028
- [ ] German law on platform work read as soon as it is available
- [ ] Red-tape act followed: form of the certificate in the car
- [ ] Platform terms read at every change

## At a glance

- Several dates are fixed: TSE for older Wegstreckenzähler with an interface from 1 January 2027, minimum wage of €14.60 from 2027, e-invoices to business customers from 2027 or 2028, data provisions in the PBefG repealed on 1 December 2028.
- The Rückkehrpflicht stays. The Bundesgerichtshof confirmed it in 2026, and the Federal Government's bill of October 2026 does not change it. It only changes the form of the certificate in the car.
- Minimum fares exist in more and more cities, with discounts of 7 to 20 percent on the taxi tariff. Courts demand clean rules, and the place of the ride counts. The 2026 decisions are provisional.
- The EU directive on platform work must be transposed by 2 December 2026. There was no German draft in mid-November 2026; whether a direct-employment requirement will come is open.
- Authorities and platforms compare data. What the platform holds must match the licence.
- Hamburg only licenses new taxis and Mietwagen that are locally emission-free; hybrids do not count. Bolt and Uber have set themselves goals; these are not obligations.
- Autonomous vehicles are being tested in Hamburg and Munich. The platforms are spreading across the country and arrange taxis and Mietwagen in the same app. At the end of 2024 there were more Mietwagen than taxis.

**Continue with Chapter 7: Is it worth it? Earnings and costs. This starts Part 2: The Mietwagen business.**

PART 2 · THE MIETWAGEN BUSINESS

# 07

# Is it worth it? Earnings and costs

Whether a *Mietwagen* (hire car with driver) business pays off is not decided by the fare, but by what is left of it. A car can bring in a lot of revenue every day and still lose money. On the other hand, a single car that you drive yourself can earn you an income even at a low revenue per hour.

This chapter does the maths, step by step: what a vehicle costs per month, how much fare every working hour has to bring in, what setting up costs and when the *Kleinunternehmerregelung* (small business VAT exemption) pays off. The examples work with assumed values, and none of them is an average. Every assumption is marked as such. Put in your own figures; the method stays the same.

## Of a €100 fare, €54 to €59 remain for everything else

Chapter 2 showed how the money flows. The passenger pays the fare to the platform. The platform keeps its fee and pays the rest to your company. Out of this payout you pay for everything else.

Two deductions come before any other expense:

1. **VAT.** For Mietwagen the rate is 19 percent. It is included in the fare the passenger pays. You work out the VAT share like this: fare times 19, divided by 119. On €100 that is €15.97.
2. **The platform fee.** Bolt states a service fee of 25 percent for Mietwagen, 30 percent in Berlin, Frankfurt, Cologne and Düsseldorf, and 29 percent in Nuremberg (as of November 2026). Uber does not state a fixed rate. In 2024, Uber's head of Germany spoke of 5 to 25 percent, depending on fleet size and number of rides (Chapter 3). Only your contract and your statements show your rate.

If the fee is calculated on the gross fare, as Bolt describes it, the calculation looks like this:

| €100 fare | 25% fee | 29% fee | 30% fee |
|---|---|---|---|
| Fare | €100.00 | €100.00 | €100.00 |
| VAT included (100 × 19 ÷ 119) | −€15.97 | −€15.97 | −€15.97 |
| Platform fee | −€25.00 | −€29.00 | −€30.00 |
| **left for driver, vehicle, operations and profit** | **€59.03** | **€55.03** | **€54.03** |

| €100 fare | 25% fee | 29% fee | 30% fee |
|---|---|---|---|
| as a factor for the calculations that follow | 0.5903 | 0.5503 | 0.5403 |

The factor in the last row is the most important number in this chapter. It tells you what share of one euro of fare reaches you after the *Finanzamt* (tax office) and the platform have taken their part. At a 30 percent fee it is 54.03 cents. All examples in this chapter use this factor, that is, the conditions at Bolt in Berlin.

## The payout still contains the VAT

What the platform pays you has already been reduced by the fee (Chapter 2). Bolt deducts it automatically from the weekly revenue and shows the total of the fees under “Umsätze” (earnings). But the VAT is still in the payout. You owe it on the full fare, because the passenger’s contract is with your company (Chapter 3).

An example in three steps, at a 30 percent fee:

1. Passengers pay €1,000 in one week.
2. The platform keeps €300 and pays out €700.
3. Of the €700, €159.66 belongs to the tax office, because 1,000 × 19 ÷ 119 = 159.66. You are left with €540.34.

If you treat the €700 as your money, you plan with almost €160 too much. So set the VAT aside right after every payout. How to read the statements in detail is shown in Chapter 16.

If the invoice for the fee comes from a company in another EU country, you also owe VAT on the fee. As a business under the standard VAT scheme (*Regelbesteuerung*) you deduct it again in the same step as input VAT (*Vorsteuer*). On balance it then costs you nothing. For a *Kleinunternehmer* (small business using the exemption) this is different; more on that at the end of the chapter.

## Profit only comes after all costs, and it is not net either

Out of the €54 to €59 you pay the driver, vehicle, fuel, insurance and premises (*Betriebssitz*). Only what is left after that is profit. Taxes still come off it: as a sole trader (*Einzelunternehmen*), income tax and *Gewerbesteuer* (trade tax). For Gewerbesteuer, sole traders get an allowance of €24,500 on their trade income; a UG (mini limited company) and a GmbH (limited company) do not (Chapter 10). As a sole trader you also pay your own health and long-term care insurance and your pension out of the profit.

So whenever this chapter speaks of profit or income, it always means: before taxes and before your own insurance.

COMMON MISTAKE

***"The driver gets 40 percent of revenue, so I keep 60 percent."***
Check what the 40 percent is taken from. Of a €100 fare, Bolt in Berlin pays out €70 after a 30 percent fee. If the driver gets 40 percent of that, that is €28, or €33.88 with roughly 21 percent employer contributions. After €15.97 VAT you are left with €20.15 for vehicle, fuel, insurance, premises and profit. On top of that, the pay must reach at least the minimum wage for all working hours in every month (Chapter 14). With 40 percent of the payout, the driver only gets there from €49.64 of fare per working hour. Below that, you have to top up.

The €49.64 from the box works out like this: the driver gets 40 percent of 70 percent of the fare, so 28 percent. For 28 percent to come to at least €13.90 per hour, the fare per hour must be at least 13.90 ÷ 0.28 = €49.64. From 1 January 2027 it is 14.60 ÷ 0.28 = €52.14.

## A vehicle costs money even when it stands still

The costs of a Mietwagen fall into two groups:

- **Fixed costs** run every day, whether the car is driving or parked: leasing or financing, insurance, vehicle tax and the premises with their parking spaces.
- **Variable costs** arise with every kilometre: fuel or electricity, maintenance, tyres, cleaning.

Then there is the pay. It belongs to neither group. It is due for every working hour, even when no order comes in. Employees also get the minimum wage for waiting time between orders during which they stand by on instruction (Chapter 2). For the calculation this means: pay costs per hour, not per ride.

This is what a month can look like for one vehicle. All values are assumed and without VAT, because as a business under the standard scheme you get the VAT on your purchases back as input VAT:

| Costs per vehicle | Euro |
|---|---|
| Leasing for a hybrid car | 450 per month |
| Insurance as a Mietwagen | 300 per month |
| Vehicle tax | 10 per month |
| Share of premises, parking spaces, phone, software and bookkeeping (€700 for two vehicles) | 350 per month |
| **Fixed costs** | **1,110 per month** |
| Fuel: 5 litres per 100 kilometres at €1.84 at the pump, so €1.55 net | 0.08 per km |
| Maintenance, tyres, cleaning | 0.07 per km |
| **Variable costs** | **0.15 per km** |

Fuel in three steps: the price at the pump includes 19 percent VAT, so 1.84 ÷ 1.19 = €1.55 net per litre. You use 5 litres per 100 kilometres, which is €7.73. Per kilometre that is €0.08, rounded.

In the example the premises are split between two vehicles. If you have only one, it carries the whole €700 on its own. Its fixed costs then rise to €1,460 per month. What that means for the calculation is shown in the section on a single vehicle further down.

Your real values are in quotes: from the leasing company or dealer, from the insurer and from the landlord of the premises (Chapters 10 and 12). Get them before you sign anything.

CHECKLIST COSTS PER VEHICLE

- [ ] Leasing or financing quote with the instalment without VAT
- [ ] Leasing company's consent to use as a Mietwagen clarified (Chapter 12)
- [ ] Quote for insurance that covers use as a Mietwagen
- [ ] Vehicle tax for the chosen model
- [ ] Rent for premises and parking spaces, plus phone, software, bookkeeping
- [ ] Consumption per 100 kilometres and current price at the pump
- [ ] Estimate for maintenance, tyres and cleaning per kilometre

## This much fare every working hour has to bring in

With these costs you work out the fare from which a vehicle stops making a loss. The method has four steps:

1. **Add up the month's costs:** fixed costs, variable costs, wages and employer contributions.
2. **Divide by the factor:** at a 30 percent fee that is 0.5403. The result is the fare passengers have to pay per month so that enough is left for all costs after VAT and fee.
3. **Divide by the working hours:** waiting time counts too, because pay and fixed costs keep running during it.
4. **Compare with your statements:** if your fare per working hour is above this, you earn money. If it is below, you lose money.

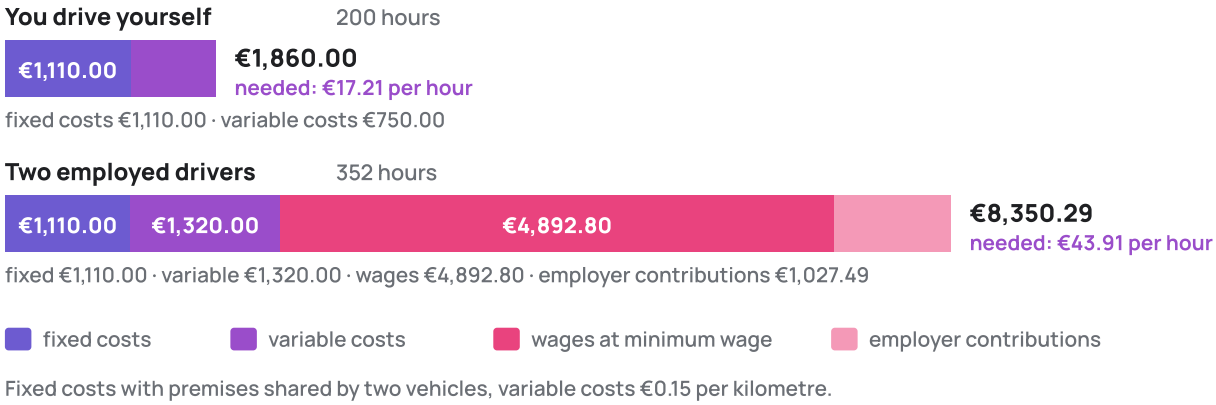
Two cases, both with a 30 percent fee as at Bolt in Berlin and an assumed 25 kilometres per working hour. In both cases the company has two vehicles; the calculation covers one of them:

| | You drive yourself | Two employed drivers |
|---|---|---|
| Working hours per month | 200 (25 days of 8 hours) | 352 (twice 22 shifts of 8 hours) |
| Kilometres per month | 5,000 | 8,800 |
| Fixed costs | €1,110.00 | €1,110.00 |
| Variable costs | €750.00 | €1,320.00 |
| Wages at the minimum wage of €13.90 | – | €4,892.80 |
| Employer social security contributions, roughly 21% | – | €1,027.49 |

| | You drive yourself | Two employed drivers |
|---|---|---|
| **Costs per month** | **€1,860.00** | **€8,350.29** |
| Fares needed (costs ÷ 0.5403) | €3,442.53 | €15,454.91 |
| **Fare needed per working hour** | **€17.21** | **€43.91** |

MONTHLY COSTS OF ONE VEHICLE

Assumptions from the table, without VAT, 2026 minimum wage




Fixed costs with premises shared by two vehicles, variable costs €0.15 per kilometre.

> Without employees, the vehicle in the example costs €1,860 per month; with two drivers, €8,350.29. The wages make the difference.

The minimum wage has been €13.90 per hour since 1 January 2026 and rises to €14.60 on 1 January 2027. The roughly 21 percent is made up in 2026 of the employer halves of the contributions to health, pension, long-term care and unemployment insurance, with the average additional contribution of the health insurers, plus the insolvency benefit levy (*Insolvenzgeldumlage*). Together that is 21.15 percent. The examples round to 21 percent.

## You drive yourself

From €17.21 of fare per working hour, the car covers its costs. Everything above that is your income, before taxes and insurance.

If you want to pay yourself €2,500 per month, you calculate like this:

1. Costs and desired income together: 1,860 + 2,500 = €4,360.
2. Divide by the factor: 4,360 ÷ 0.5403 = €8,069.59 of fares per month.
3. Divide by the hours: 8,069.59 ÷ 200 = €40.35 per working hour.

Every extra euro of fare per hour brings you €108.06 per month at 200 hours, because 200 × 0.5403 = 108.06.

## Two employed drivers

Here one working hour costs you €23.72, because 8,350.29 ÷ 352 = 23.72. Of that, €16.82 is pay including employer contributions, €3.75 fuel and wear, and €3.15 fixed costs. Because only 54.03 percent of the fare remains, it takes €43.91 of fare per hour before you earn anything yourself.

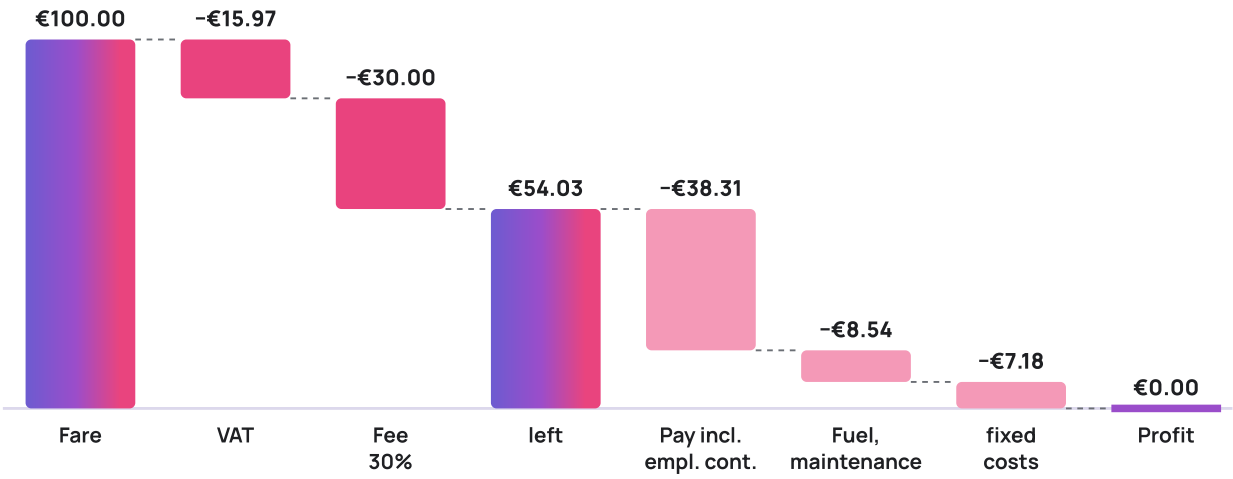
Every euro of fare per hour above that brings you about €190 per month at 352 hours, because 352 × 0.5403 = 190.19. For €1,000 profit per month you calculate (8,350.29 + 1,000) ÷ 0.5403 ÷ 352 = €49.16 per working hour.

The gap between the two cases is the pay. If you drive yourself, you get no fixed salary. Your income is whatever is left, and that can be zero. An employee gets paid in any case. As the employer, you carry that risk.

## At just under €44 per hour, nothing is left of €100

WHAT IS LEFT OF A €100 FARE

two employed drivers, 30% fee, at €43.91 per working hour




At the break-even point, a €100 fare is split entirely between tax, fee and costs. Only every euro per hour above that is left as profit.

Where a fare goes is easiest to see with €100. The chart takes the case with two employed drivers exactly at the break-even point, that is, at €43.91 of fare per working hour. The shares for pay, variable and fixed costs come from the table above: for example €5,920.29 of pay including employer contributions divided by €15,454.91 of fares, which is €38.31 out of 100.

What changes if the vehicle brings in €50 per hour? Then passengers pay 50 × 352 = €17,600 per month. After VAT and fee, 17,600 × 0.5403 = €9,509.28 remains. Minus €8,350.29 of costs, that is €1,158.99 profit per month.

| Of a €100 fare | at €43.91 per hour | at €50.00 per hour |
|---|---|---|
| VAT | €15.97 | €15.97 |
| Platform fee | €30.00 | €30.00 |
| Pay including employer contributions | €38.31 | €33.64 |
| Fuel, maintenance, tyres, cleaning | €8.54 | €7.50 |

| Of a €100 fare | at €43.91 per hour | at €50.00 per hour |
|---|---|---|
| Fixed costs | €7.18 | €6.31 |
| **Profit** | **€0.00** | **€6.58** |

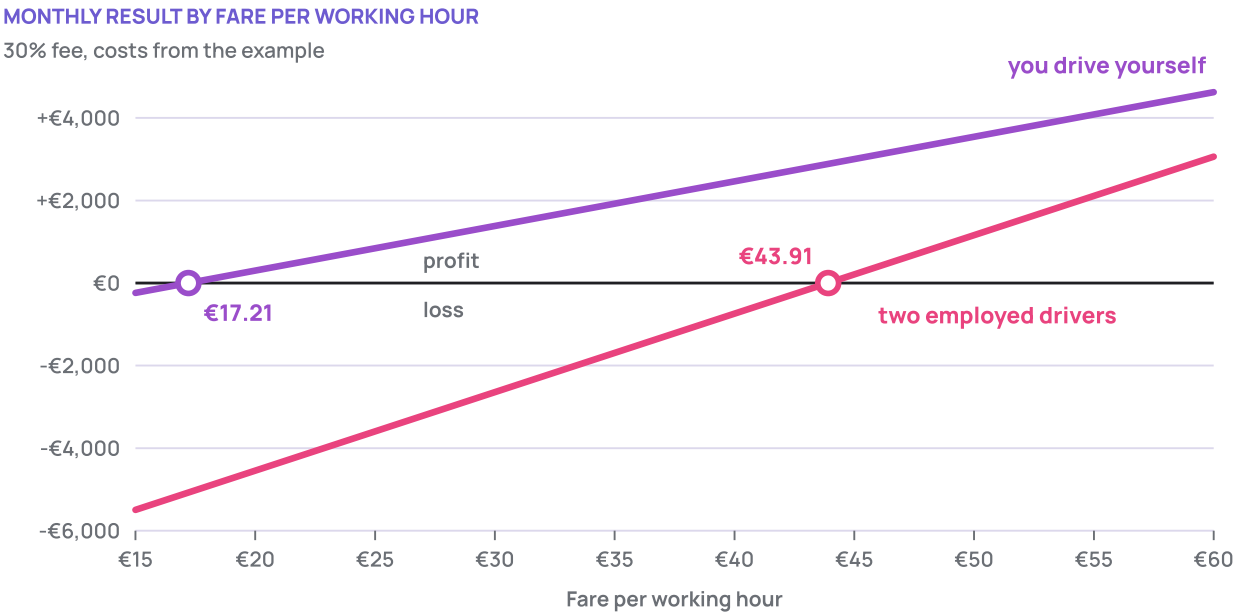
The fee and the VAT grow with every euro of fare. Pay and fixed costs do not; they depend on the hours. That is why, with more fare per hour, they are spread over more euros and their share of €100 falls. That is exactly where profit comes from.

## Every euro per hour shifts profit by €108 to €190 per month

The two cases react differently to the fare per hour. If you drive yourself, costs are low and the break-even point comes early. With two drivers, costs are high, but the vehicle works more hours. So every euro per hour has a stronger effect, upwards and downwards.

| Fare per working hour | You drive yourself, result per month | Two employed drivers, result per month |
|---|---|---|
| €20 | €301.20 | −€4,546.58 |
| €30 | €1,381.80 | −€2,644.72 |
| €40 | €2,462.40 | −€742.86 |
| €45 | €3,002.70 | €208.06 |
| €50 | €3,543.00 | €1,158.99 |
| €55 | €4,083.30 | €2,109.92 |

This is how you check each row: fare per hour times hours times 0.5403, minus the month's costs. For €40 and two drivers: 40 × 352 × 0.5403 − 8,350.29 = −€742.86.




Where the line crosses zero is the break-even point. With two drivers the line is steeper: every euro per hour has a stronger effect, upwards and downwards.

The table also shows why the average alone is misleading. A month at €50 per hour brings €1,158.99 profit with two drivers. A weak month at €40 costs €742.86. Two such months average €45, but the loss in the weak month has to be paid before the good one comes.

## A single vehicle with an early and a night shift

Many people ask whether a single vehicle with two drivers pays off, one on the early shift and one on the night shift. Two shifts spread the fixed costs over more hours. In the example it is €3.15 instead of €5.55 per hour, because 1,110 ÷ 352 = 3.15 and 1,110 ÷ 200 = 5.55.

But the biggest item is the pay, and it runs per hour. In the example it makes up €16.82 of the €23.72 of costs per working hour. A second shift changes nothing about that. So what matters is whether the vehicle brings in enough fare per hour in both shifts, at night too.

Two shifts do not mean round-the-clock operation either. Daily working time must not exceed eight hours. Up to ten hours are only allowed if, averaged over six months or 24 weeks, eight hours per working day are not exceeded. For more than six and up to nine hours of work, every driver is entitled to a break of at least 30 minutes. Two eight-hour shifts therefore keep the vehicle busy for about 17 hours a day, breaks included.

### If the vehicle is yours alone, the threshold rises

The examples above split the premises between two vehicles. If you start with a single car and drive it yourself, it carries the whole €700 on its own:

| One vehicle, you drive yourself | Euro |
|---|---|
| Leasing, insurance, vehicle tax | 760.00 |
| Premises, parking space, phone, software, bookkeeping | 700.00 |
| **Fixed costs** | **1,460.00** |
| Variable costs, 5,000 kilometres at €0.15 | 750.00 |
| **Costs per month** | **2,210.00** |
| Fares needed (2,210 ÷ 0.5403) | 4,090.32 |
| **Fare needed per working hour, 200 hours** | **20.45** |

For an income of your own of €2,500 per month you need (2,210 + 2,500) ÷ 0.5403 ÷ 200 = €43.59 per working hour here, a good €3 more than with two vehicles. So a second vehicle only pays off for the premises if it earns its other costs itself.

## The calculation with employees is, if anything, too low

Several costs are missing from the case with two drivers:

- **Compensation for night work.** Night workers are entitled to paid days off or a reasonable supplement. These are employees who normally work nights in rotating shifts or work at night on at least 48 days a year, meaning more than two hours between 11 pm and 6 am.
- **Holidays and sickness.** Paid holiday is at least 24 working days (*Werktage*) a year, and pay during sickness continues for up to six weeks. During that time the car stands still, or a stand-in driver costs extra.
- **Levies and BG Verkehr.** On top come the health insurer's levies (*Umlagen*) and the contribution to *BG Verkehr* (statutory accident insurer for transport, Chapter 14).
- **Your own work.** Dispatching, accounts and finding drivers take time that does not show up in the calculation.

A calculation shows how much the holidays alone add. Werktage are all calendar days except Sundays and public holidays, so six days a week. If your drivers work five days a week, 24 Werktage correspond to 24 × 5 ÷ 6 = 20 days of work. Assume the car stands still on those days and the 22 shifts per month are pure days of work:

1. Pay for the holiday days per driver: 20 days × 8 hours × €13.90 × 1.21 = €2,691.04 per year.
2. For two drivers per month: 2,691.04 × 2 ÷ 12 = €448.51.
3. Converted to fare: 448.51 ÷ 0.5403 ÷ 352 = €2.36 per working hour.

This raises the threshold from €43.91 to about €46.27, without sickness, night supplement, levies and BG Verkehr.

### The 2027 minimum wage shifts the threshold

From 1 January 2027 the minimum wage is €14.60. With all other assumptions unchanged, the case with two drivers looks like this:

| Two employed drivers | 2026 | 2027 |
|---|---|---|
| Minimum wage per hour | €13.90 | €14.60 |
| Wages, 352 hours | €4,892.80 | €5,139.20 |
| Employer contributions, roughly 21% | €1,027.49 | €1,079.23 |
| Fixed and variable costs | €2,430.00 | €2,430.00 |
| **Costs per month** | **€8,350.29** | **€8,648.43** |
| **Fare needed per working hour** | **€43.91** | **€45.47** |

The contribution rates for 2027 in this calculation are still those of 2026. If they rise, the threshold rises further. If you drive yourself, the minimum wage changes nothing in your calculation.

OUR OWN PRODUCT: KILOMETERPREIS-RECHNER

The Kilometerpreis-Rechner calculates with your own figures. It shows what revenue per kilometre you need to drive without a loss. It runs in the browser and needs no sign-up.

## Utilisation decides whether it pays off

The most important number is not revenue but utilisation: the share of working time in which the vehicle is driving a paid order. Every hour without an order costs pay and fixed costs, but brings in no fare.

So you can split the fare per working hour into two parts: what an occupied hour brings in, and how many of the working hours are occupied. An example with assumed values: if an hour with a passenger brings in €60 and the car is occupied for 70 percent of the working time, that is 60 × 0.7 = €42 per working hour.

The other way round, you work out how much utilisation you need. For the €43.91 from the case with two drivers:

| Fare per occupied hour (assumption) | Utilisation needed (43.91 ÷ fare per occupied hour) |
|---|---|
| €50 | 87.8% |
| €60 | 73.2% |
| €70 | 62.7% |

You find your own values in the platforms' statements: the week's fares divided by the hours with a passenger gives the first value. Hours with a passenger divided by all working hours gives the second.

## Empty runs cost time and fuel

After every order the car returns to the premises, unless it has already received the next order before or during the ride. Accepting an order during a ride is allowed and reduces empty kilometres. Every return trip without a new order costs fuel and working time.

A return trip in three steps, with an assumed 5 kilometres and 25 kilometres per hour, so 12 minutes:

1. Fuel and wear: 5 × 0.15 = €0.75.
2. Driver's working time: 13.90 × 1.21 = €16.82 per hour, €3.36 for 12 minutes.
3. Together €4.11. To cover it, it takes 4.11 ÷ 0.5403 = €7.61 of fare.

So a single return trip is small. But if it follows many orders, it adds up.

## The fee shifts the threshold by several euros

How strongly the fee works is shown by the same calculation with other rates. The costs stay the same; only the factor changes:

| Fee | Factor | You drive yourself | Two employed drivers |
|---|---|---|---|
| 30% (Bolt in Berlin, Frankfurt, Cologne, Düsseldorf) | 0.5403 | €17.21 | €43.91 |
| 29% (Bolt in Nuremberg) | 0.5503 | €16.90 | €43.11 |
| 25% (Bolt in the other cities) | 0.5903 | €15.75 | €40.19 |
| no platform, own customers | 0.8403 | €11.07 | €28.23 |

The last row is an assumption with limits: rides for your own customers run without a platform fee, but not without costs. Advertising, phone, dispatching and card payments cost money too, and those costs are missing here. How to win your own customers is shown in Chapter 19.

## Six levers

| Lever | What it does | More in |
|---|---|---|
| Utilisation | More paid rides in the same working time lower the costs per ride. | Chapters 23 and 26 |
| Empty kilometres | Every return trip without a new order costs fuel and working time. An order that comes in before or during the ride saves it. | Chapter 17 |
| Fee | 25 to 30 percent at Bolt. Rides for your own customers run without a platform fee. | Chapters 16 and 19 |
| Prices | Mietwagen are basically free to agree their prices. Some cities set a minimum price, Berlin does not (as of November 2026). | Chapter 4 |
| Drivers | A car without a driver only causes costs. | Chapter 13 |

| Lever | What it does | More in |
|---|---|---|
| Vehicle costs | Leasing, insurance and consumption determine the fixed and variable costs. | Chapters 12 and 33 |

## Check every week what a vehicle leaves over

The platforms settle weekly. So convert your costs to the week as well: the month's costs times 12, divided by 52. For the case with two drivers that is 8,350.29 × 12 ÷ 52 = €1,926.99 per week.

An example with an assumed €3,600 of fares in one week and a 30 percent fee:

| One week, one vehicle | Euro |
|---|---|
| Fares according to the statement | 3,600.00 |
| Payout after 30 percent fee | 2,520.00 |
| minus VAT, 3,600 × 19 ÷ 119 | 574.79 |
| minus the week's costs | 1,926.99 |
| **Left over** | **18.22** |

The payout of €2,520 looks like a lot. What is left is €18.22, and the costs from the previous section that are still missing from the calculation are not included.

PRACTICAL TIP

Every week, for every vehicle, set the platforms' payout against the costs of the same week: VAT, pay, fixed costs, fuel. If a vehicle stays below that for several weeks in a row, it is costing you money.

FROM PRACTICE

*In the video "Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)" (YouTube channel "Adiyan", December 2025) the advice is that at the start it is best to sit in the vehicle yourself all the time and bring in your own revenue. That way you decide yourself how much you pay yourself, and you have no employee who gets a fixed salary even when demand fluctuates. With Uber and Bolt, the video says, demand fluctuates with time of day, location and city. A busy city like Berlin brings many orders, but nights are quieter.*

CHECKLIST WEEKLY CHECK

- [ ] Fares and payout per vehicle taken from the statement
- [ ] VAT calculated from the fares and set aside
- [ ] Working hours and hours with a passenger noted per vehicle
- [ ] Fare per working hour compared with your threshold
- [ ] The week's costs deducted: pay, fixed costs, fuel

- [ ] Vehicles marked that have been below the threshold for several weeks

## Setting up costs a few thousand euros

Chapter 11 listed the fees up to the *Konzession* (operating licence): €399.30 for a sole trader in Berlin with two vehicles. More comes on top before the first ride. With two leased vehicles and no down payment, it can look like this:

| Item | Euro | Basis |
|---|---|---|
| *Fachkundeprüfung* (professional competence exam), *Führungszeugnis* (certificate of good conduct), register extracts, Konzession for two vehicles | 399.30 | fees, Chapter 11 |
| *Gewerbeanmeldung* (trade registration) in Berlin, €15 online | 26.00 | fee |
| Confirmation of the statement of assets (*Vermögensübersicht*) | 300.00 | assumption |
| Rent for premises and parking spaces, three months until the Konzession at €500 each | 1,500.00 | assumption, Chapter 10 |
| Rent deposit, two months' rent | 1,000.00 | assumption |
| *Wegstreckenzähler* (distance meter) and alarm system including fitting, two vehicles | 4,000.00 | statement in the video: at least €2,000 per vehicle, not an official price |
| Calibration of the retrofitted Wegstreckenzähler, €125 each | 250.00 | fee |
| Registration, number plates and extraordinary *Hauptuntersuchung* (vehicle inspection), two vehicles | 400.00 | assumption |
| **Total** | **7,875.30** | |

Not included are the notary and the commercial register (*Handelsregister*, Chapter 10) for a UG or GmbH, a course to prepare for the exam, the *P-Schein* (passenger transport driving permit, Chapter 14) if you drive yourself, and a down payment if you buy or finance vehicles (Chapter 12).

If you start with a single vehicle, some items are smaller. The Konzession for the second vehicle costs €30 in Berlin; that falls away. Equipment, calibration and registration are only needed once. Rent, deposit and the confirmation of the statement of assets stay the same in the example:

| Item, one vehicle | Euro |
|---|---|
| Fachkundeprüfung, Führungszeugnis, register extracts, Konzession for one vehicle | 369.30 |
| Gewerbeanmeldung in Berlin | 26.00 |
| Confirmation of the statement of assets, assumption | 300.00 |

| Item, one vehicle | Euro |
|---|---|
| Rent, three months at €500 each, assumption | 1,500.00 |
| Rent deposit, assumption | 1,000.00 |
| Wegstreckenzähler and alarm system, at least, according to the video | 2,000.00 |
| Calibration of the Wegstreckenzähler | 125.00 |
| Registration, number plates, Hauptuntersuchung, assumption | 200.00 |
| **Total** | **5,520.30** |

So half the vehicles does not save half the costs. Premises, deposit and exam cost the same whether you have one car or two.

## Start-up capital: one-off costs, reserve and equity

How much start-up capital you need comes from three parts:

1. **One-off costs** up to the first ride, in the example about €7,900 with two vehicles.
2. **A reserve** that covers at least the fixed costs of the first months. In the example that is €1,110 per vehicle and month. If you hire drivers, their wages come on top.
3. **The equity** that must be proven with the application: at least €2,250 for the first vehicle and €1,250 for each further one (Chapter 4). It is not a fee but an asset of your company. Plan so that it is there and provable on the day of the application (Chapter 11).

Added up, with an assumed reserve for three months and without wages:

| Start-up capital | two vehicles | one vehicle |
|---|---|---|
| One-off costs up to the first ride | €7,875.30 | €5,520.30 |
| Reserve, three months of fixed costs | €6,660.00 | €4,380.00 |
| Equity required by the regulation | €3,500.00 | €2,250.00 |
| **Combined** | **€18,035.30** | **€12,150.30** |

The reserve is calculated like this: with two vehicles 2 × 1,110 × 3 = €6,660, with one vehicle 1,460 × 3 = €4,380, because it carries the premises on its own. The figures assume that the leasing instalments only start with the first ride. If a leasing contract already runs while you wait for the authority, every month adds to it.

Counting the equity in the total is the cautious approach. It has to be there on the day of the application. If you spend it afterwards on equipment and registration, your need goes down.

CHECKLIST START-UP CAPITAL

- [ ] Fees of your city and your IHK (chamber of commerce) put together
- [ ] Quotes for Wegstreckenzähler, alarm system and fitting obtained
- [ ] Rent and deposit for premises and parking spaces clarified
- [ ] Reserve for at least three months of fixed costs planned
- [ ] Wages for the first months planned if you hire drivers
- [ ] Equity for the day of the application in the company's account

## The Kleinunternehmerregelung only suits a small business

As a Kleinunternehmer, your sales are exempt from VAT if your total turnover did not exceed €25,000 in the previous year and does not exceed €100,000 in the current year. In the year you set up, the €25,000 limit applies to the current year. The exemption ends with the sale that crosses the limit.

€25,000 a year is €2,083.33 of fares per month, about €68 a day. For comparison: the car you drive yourself already needs €3,442.53 of fares per month in the example just to cover its costs. So for a business you want to live on, the limit is too low. The scheme suits a small side business in which you drive yourself.

The advantage: no VAT is charged on your fares. The disadvantages:

- You cannot deduct input VAT. The VAT in leasing instalments, fuel, garage bills and the purchase price of a vehicle stays with you.
- If the invoice for the platform fee comes from a company in another EU country, you still owe 19 percent VAT on it. You cannot deduct it. For this tax you file advance returns and an annual return.
- If you want to grow, you cross the limit quickly.

### One year compared

An example with assumed values: you drive yourself on the side and reach €24,000 of fares a year. The platform takes 25 percent, and its invoice comes from another EU country. Leasing, fuel and maintenance cost €9,520 including VAT. Insurance and vehicle tax are the same in both cases and are therefore left out.

| One year | standard VAT scheme | Kleinunternehmer |
|---|---|---|
| Fares | €24,000.00 | €24,000.00 |
| VAT on the fares | −€3,831.93 | €0.00 |
| Platform fee 25% | −€6,000.00 | −€6,000.00 |
| VAT on the fee | €0.00 (declared and deducted as input VAT) | −€1,140.00 |
| Leasing, fuel, maintenance including VAT | −€9,520.00 | −€9,520.00 |

| One year | standard VAT scheme | Kleinunternehmer |
|---|---|---|
| Input VAT from these costs | +€1,520.00 | €0.00 |
| **Left over** | **€6,168.07** | **€7,340.00** |

The rows in detail: the VAT on the fares is 24,000 × 19 ÷ 119 = €3,831.93. The tax on the fee is 6,000 × 0.19 = €1,140. The input VAT from the costs is 9,520 × 19 ÷ 119 = €1,520.

In this year the Kleinunternehmer is €1,171.93 ahead. If you buy a vehicle for €23,800 in the same year, it contains €3,800 of VAT. Under the standard scheme you get it back from the tax office; as a Kleinunternehmer you do not. Then the standard scheme is €2,628.07 ahead.

## From what level of purchases the standard scheme comes out ahead

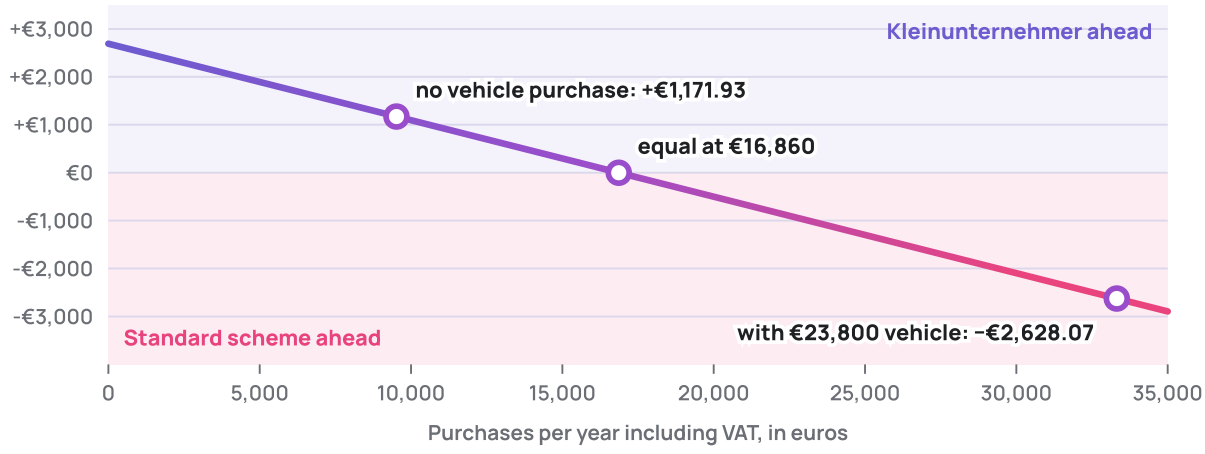
You work out the point at which both are equal in two steps. With €24,000 of fares and a 25 percent fee from another EU country:

1. The Kleinunternehmer saves €3,831.93 of VAT on the fares and pays €1,140 on the fee. Before any purchases, the lead is €2,691.93.
2. Every euro you spend including VAT contains 19 ÷ 119 euros of input VAT that only a business under the standard scheme gets back. The lead is used up at 2,691.93 × 119 ÷ 19 = €16,860 of purchases a year.

If you buy less than €16,860 a year, including VAT, the Kleinunternehmer is ahead in this example. If you buy more, the standard scheme is. With other fares and fees the limit shifts; the method stays the same.

KLEINUNTERNEHMER OR STANDARD VAT SCHEME?

Assumption: €24,000 of fares a year, 25% fee from another EU country




The more you buy in a year, the more input VAT the Kleinunternehmer misses out on. From €16,860 of purchases, the standard scheme comes out ahead in this example.

You can opt out of the Kleinunternehmerregelung, and you can do so until the end of February of the year after next, that is, when you know the figures. But opting out binds you for at least five calendar years. Details on invoices and advance returns are in Chapter 24.

COMMON MISTAKE

***"As a Kleinunternehmer I save myself the VAT."***
On your fares, yes. But you pay the VAT in everything you buy in full. On the fee of a platform from another EU country you owe it anyway. Whether you save on balance depends on how much you buy in the same year.

FROM PRACTICE

*The same video says that as a Kleinunternehmer "Brutto gleich Netto" (gross equals net) applies, but in return you do not get the VAT on the vehicles back. Without the scheme, the tax office refunds it, at best the following month. But afterwards it often looks more closely and checks.*

## At a glance

- Of a €100 fare, €54 to €59 remain after VAT and fee. The platform's payout has been reduced by the fee, but still contains the VAT.
- Fixed costs run even when the car stands still. Wages run for every working hour, waiting time included.
- Work out how much fare every working hour has to bring in: the month's costs divided by the share of the fare that remains, divided by the hours.
- In the example, a car you drive yourself covers its costs from just over €17 per hour, or from just over €20 as your only vehicle. With two employed drivers at the minimum wage it needs just under €44 per hour before you earn anything, and just over €45 in 2027.
- Holidays, sickness, night supplements, levies and BG Verkehr are missing from this threshold. Holidays alone raise it by just over €2 per hour in the example.
- Whether it pays off is decided by utilisation, empty kilometres, fee, prices and whether your drivers stay. Check every week, for each vehicle, what is left after all costs.
- In the example, setting up costs about €7,900 up to the first ride with two vehicles and about €5,500 with one. With reserve and equity it is about €18,000 and €12,200.
- The Kleinunternehmerregelung only pays off with low turnover and few purchases. In the year you set up, the limit is €25,000.
- Put your own quotes and statements into every calculation. The example values are not averages.

**Continue with Chapter 8: Seven steps to your own company.**

PART 2 · THE MIETWAGEN BUSINESS

# 08

# Seven steps to your own company

Months pass between your decision and your first ride. Take the steps in the right order and you save time and money. Mix them up and you pay rent on premises you are not yet allowed to use, or you get the same certificates twice.

This chapter shows the whole route: what you do and in which order, what each step costs, how long you wait and where Hamburg, Berlin and Munich differ. Each step ends with a checklist. The details follow in Chapters 9 to 15.

## No Konzession, no business, not even with one car

Many people want to start on their own: one car, themselves at the wheel, rides through Uber or Bolt. That works, but only as a company with its own *Konzession* (operating licence). Anyone who carries passengers for money needs a licence. Driving without one can cost a fine of up to €20,000 (Chapter 4).

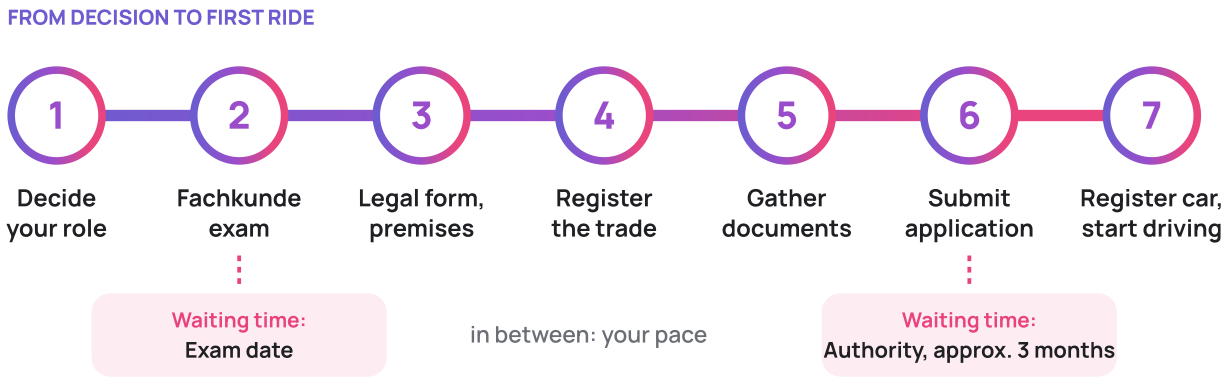
A company sounds bigger than it has to be. As a sole trader (*Einzelunternehmen*) you are the company; you do not need a GmbH (Chapter 10). You still walk the whole route in this chapter: exam, premises, equity, application, vehicle. The law has no smaller version for founders with only one car.

If you only want to drive and not run a business, you take a different route. As an employed driver you need the *P-Schein* (passenger transport driving permit), but no Konzession of your own. That belongs to the company you drive for.

COMMON MISTAKE

***"I can sign up with Uber straight away using my private car."***
Uber requires a valid Konzession and commercial insurance for every vehicle, Bolt requires registration as a *Mietwagen* (hire car with driver) (Chapter 12). A private car without a Konzession meets neither. The former UberPop service, where private individuals drove without a licence, was banned in 2015 (Chapter 3).

## The seven steps at a glance




The seven steps. Two waiting times set the pace; the steps in between are up to you.

| Step | What you do | What you wait for | More in |
|---|---|---|---|
| 1. Decide your role | decide whether you run the business, drive yourself, or both | – | this chapter |
| 2. Fachkunde | pass the *Fachkundeprüfung* (professional competence exam) at the *IHK* (chamber of commerce) | a free exam date; in Cologne, booking at least six months ahead is recommended | Chapter 9 |
| 3. Legal form and premises | choose a legal form, rent an office and parking spaces | for a UG or GmbH, entry in the *Handelsregister* (commercial register) | Chapter 10 |
| 4. Trade registration | file the *Gewerbeanmeldung* (trade registration), then the *Finanzamt* and *BG Verkehr* | your tax number | Chapter 10 |
| 5. Documents | prove your equity, collect the certificates within one week | the certificates from each office | Chapter 11 |
| 6. Application | submit a complete application and use the waiting time | the authority, about three months from a complete application | Chapters 11 to 13 |
| 7. Start | register and inspect the vehicles, platforms, order intake | registration and inspection | Chapters 12, 15 and 17 |

Two waiting times shape the whole route: the exam date at the start and the authority at the end. Everything in between is up to you.

## Step 1: Decide which role you take

As the operator you run the business. You need the Konzession and the professional competence, you carry the risk, hire drivers and handle accounts and obligations. If you also drive, you need the P-Schein on top.

| | Operator, does not drive | Operator who drives | Employed driver |
|---|---|---|---|
| Fachkundeprüfung | yes | yes | no |
| Konzession | yes | yes | no, the employer holds it |
| Equity | yes, from €2,250 | yes, from €2,250 | no |
| Premises and parking spaces | yes | yes | no |
| P-Schein | no | yes | yes |
| Who carries the risk | you | you | the company |

You can start with a single vehicle and drive it yourself. The law asks for the same steps as for ten vehicles. Only the equity and the parking spaces are smaller. Whether starting with one car pays off is shown in Chapter 7.

Before you go further, do a rough calculation of whether enough is left over. Of a €100 fare, after VAT and the platform fee, €54 to €59 remain for driver, vehicle, fuel, insurance and premises (Chapter 7). Setting up the company costs a few thousand euros before the first ride; more on that below.

CHECKLIST STEP 1

- [ ] Role decided: drive myself, only manage, or both
- [ ] Number of vehicles at the start fixed
- [ ] Calculation from Chapter 7 done with my own figures
- [ ] Money for set-up, reserves and equity roughly planned

## Step 2: The Fachkundeprüfung comes first

You start with the exam because it has the longest lead time and depends on nothing else. IHK Köln currently recommends registering at least six months before the date you want (Chapter 9). According to IHK Berlin, the certificate stays valid for good. So you lose nothing if time passes between exam and application.

You need no company, no premises and no car for the exam. Anything you rent or buy before the exam, on the other hand, costs money without letting you drive. That answers the common question of whether the company or the exam comes first: the exam.

The IHK in charge is the one where you live, not the one at your planned premises. In both Berlin and Cologne the registration is binding straight away; you cannot change the date afterwards.

| | IHK Berlin | IHK Köln |
|---|---|---|
| Exam fee | €280 | €227 |
| Early withdrawal | €65 before the registration deadline | 30 percent up to four weeks before the exam |

| | IHK Berlin | IHK Köln |
|---|---|---|
| Late withdrawal | 50 percent after the registration deadline | 50 percent |
| No-show without excuse | full fee | 50 percent |

The exam has two written parts. With at least 90 points in the written exam you have passed. If you score less, but not below half in either part, an oral exam follows; in Berlin usually one to two weeks after the written part (Chapter 9). There is no compulsory course.

PRACTICAL TIP

Only register once you are sure you are free on both dates: the day of the written exam and the week of the oral exam. Book time off for those days before you register, not afterwards.

OUR OWN PRODUCT: LERNAPP

You can practise the subject matter of the Fachkundeprüfung with the LernApp while you wait for your exam date: lern.meinfahrer.app

CHECKLIST STEP 2

- [ ] IHK for my place of residence found
- [ ] Exam date booked, both dates free in my calendar
- [ ] Preparation chosen: course, book or app
- [ ] Local rules of my city read, for example the taxi tariff regulation
- [ ] Certificate of the passed exam filed safely

## Step 3: Decide legal form and premises

After the exam you decide whether to set up as a sole trader or as a company (Chapter 10). The law does not prescribe a legal form.

| Legal form | How it is created | Capital | Who is liable |
|---|---|---|---|
| Einzelunternehmen (sole trader) | Gewerbeanmeldung in your name | no minimum capital | you, including your private assets |
| UG (haftungsbeschränkt), mini limited company | notary and commercial register | from one euro, fully paid in before registration | the company |
| GmbH, limited company | notary and commercial register | €25,000, of which at least €12,500 paid in | the company |

The equity required for the Konzession is the same in every legal form. A UG with one euro of share capital is therefore not enough on its own for the Konzession (Chapter 10).

Then you look for your premises (*Betriebssitz*), with a parking space nearby for each vehicle. The premises decide which authority handles your application. How close the parking spaces must be is up to each city: in Berlin within walking distance, without a figure in metres from the state office. Cologne sets a fixed limit of no more than 100 metres and wants each space signposted with the vehicle's number plate (Chapter 10).

From the moment you sign, you pay rent. With complete documents it takes about three months until the Konzession, and the rent is running all that time. Three months at €500 each come to €1,500 before the first order arrives (assumption from Chapter 7).

For a UG or GmbH you only go to the notary after this. The company is entered in the commercial register with its business address, so the address should be settled by then. The company only receives the licence certificate (*Genehmigungsurkunde*) once the entry has been proven. That time comes on top.

COMMON MISTAKE

***"The company can sit at my home for now; I'll look for premises later."***
Your own flat has to meet the same requirements as any other premises, including a parking space within walking distance for each vehicle. Berlin and Munich also want to see the landlord's consent to commercial use (Chapter 10). Moving your premises later is a significant change that needs approval.

CHECKLIST STEP 3

- [ ] Legal form chosen
- [ ] My licensing authority's notes on premises read
- [ ] Office and each parking space checked point by point
- [ ] Lease with permission for commercial use signed
- [ ] For a UG or GmbH: notary appointment only after the lease

## Step 4: Register the trade at the latest with your application

When you file the Gewerbeanmeldung is set by the authorities:

- In Hamburg the trade registration is part of the application documents.
- In Berlin, companies listed in the commercial register enclose the district office's (*Bezirksamt*) certificate of trade registration.
- In Munich you can register the trade directly with the commercial road transport unit that also decides on the application.

That gives the order: exam first, trade registration at the latest with the application. Each municipality sets its own fee. In Berlin registration costs €26, or €15 online. In Munich it is €50 to €60, depending on the legal form. As the business activity you state exactly what you offer, for example "Personenbeförderung mit Mietwagen" (passenger transport by hire car with driver) (Chapter 10).

Registration starts deadlines running:

| Office | What you do | Deadline |
|---|---|---|
| Finanzamt (tax office) | send the tax registration questionnaire via ELSTER, the tax office's online portal; your tax number follows | one month after starting the business |
| BG Verkehr (statutory accident insurer for transport) | register your company with this employers' liability insurer | one week after starting |
| IHK | nothing, membership is automatic | – |

You need both for the application anyway. Berlin, for example, asks for a certificate from BG Verkehr on your pre-registration and a statement from the tax office (Chapter 11).

Registration does not allow you to drive. It is a notification, not a licence (Chapter 10).

CHECKLIST STEP 4

- [ ] Trade registered, business activity stated precisely
- [ ] Tax registration questionnaire sent within one month
- [ ] Registered with BG Verkehr within one week
- [ ] Date of registration noted

## Step 5: Collect the documents once everything else is in place

Now you put the application together. The core is set by law: proof of professional competence, reliability and financial standing (Chapter 11). The *Führungszeugnis* (certificate of good conduct) and the extract from the *Gewerbezentralregister* (central trade register) cost €13 each.

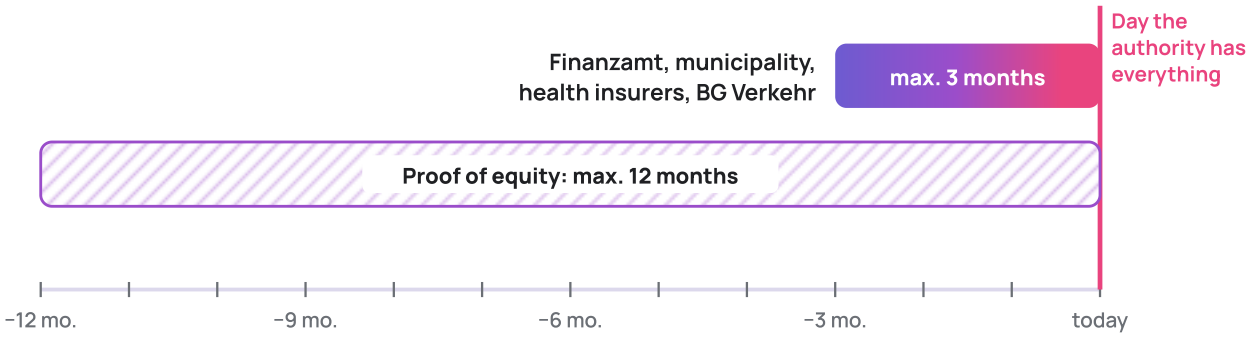
You prove your equity with an equity certificate (*Eigenkapitalbescheinigung*) or a confirmed statement of assets (*Vermögensübersicht*). It is not a fee but assets of your company that must be provably there on the day of the application.

| Vehicles | Equity and reserves at least |
|---|---|
| 1 | €2,250 |
| 2 | €3,500 |
| 3 | €4,750 |
| 5 | €7,250 |
| 10 | €13,500 |

The calculation behind it: €2,250 for the first vehicle and €1,250 for each additional one. In Berlin the full bank statement of the last completed month is part of it, and cash does not count there (Chapter 11).

The certificates from the tax office, the municipality, the health insurers and BG Verkehr come last, all in the same week. Their reference date may be no more than three months old, for the proof of equity no more than one year. The count starts from the day the authority has everything, not from your first letter.

HOW OLD MAY A CERTIFICATE BE?




Count backwards from the day the authority has all your documents. If the reference date is older, get the certificate again.

What comes on top of the core is decided by each city:

| City | Also required (selection) |
|---|---|
| Berlin | last month's bank statement for the statement of assets, receipt from the citizens' office (*Bürgeramt*) for the Führungszeugnis and register extract, certificate from BG Verkehr on pre-registration |
| Hamburg | vehicle list, with the contract if leased; vehicle registration document showing the registration type Mietwagen; Gewerbeanmeldung |
| Munich | certificate from the insolvency court, staff list, vehicle list, clearance certificate from the city treasury, proof of installation of a TSE-capable *Wegstreckenzähler* (distance meter) for each vehicle |

COMMON MISTAKE

***"I'll get the certificates now so I have them."***
If a missing page turns up weeks later, a certificate from the start may be too old by then. Then you get it a second time and wait again.

CHECKLIST STEP 5

- [ ] My authority's list of documents downloaded
- [ ] Equity in the company account, proof confirmed
- [ ] Führungszeugnis and Gewerbezentralregister extract requested
- [ ] Certificates from tax office, municipality, health insurers and BG Verkehr collected in one week
- [ ] Documents complete, copy kept for myself

## Step 6: Apply and use the waiting time

Submit a complete application. Before deciding, the authority consults other bodies: the municipality, the trade inspectorate, the IHK, the trade unions and the transport associations. They have two weeks to respond.

The law gives the authority three months, which it can extend by no more than three more (Chapter 4). The cities state similar times:

| City | Processing time according to the authority |
|---|---|
| Berlin | about 3 months if the documents are complete |
| Hamburg | within 3 months from a complete application, 3 months longer if needed |
| Munich | 3 months |
| Cologne | up to 3 months after all documents are in |
| Düsseldorf | up to 12 weeks |

The key word is complete. Hamburg writes that the deadlines only start with an application ready for a decision, and that requests for missing items extend processing. Every missing document costs time.

The fee for the Konzession is between €50 and €500. Berlin charges €60 for the first vehicle and €30 for each additional one, Munich €120 and €60 for each additional one. Hamburg states no fixed amount (Chapter 11).

You use the waiting time for everything that has to be ready as soon as the licence arrives:

- choose vehicles that meet the law and the platforms' requirements, with a Wegstreckenzähler and alarm system (Chapter 12),
- get quotes for insurance that covers use as a Mietwagen (Chapter 12),
- look for drivers if you are not driving alone (Chapter 13),
- set up order intake at your premises, with a record of every order (Chapter 17).

When the vehicles are registered differs between authorities:

| City | Vehicle in the application |
|---|---|
| Hamburg | vehicle registration document with the registration type Mietwagen already with the application |
| Munich | proof of installation of a TSE-capable Wegstreckenzähler for each vehicle |
| Berlin | registration as a Mietwagen only with the licence decision |

A car you buy or lease early costs money before it may drive. So plan the purchase the way your authority requires, and not earlier.

CHECKLIST STEP 6

- [ ] Application submitted complete, date of receipt noted
- [ ] Vehicles chosen, equipment clarified
- [ ] Quotes for Mietwagen insurance obtained
- [ ] Drivers found if I am not driving alone
- [ ] Order intake and records prepared

## Step 7: Register the vehicles, collect the certificate, start driving

At the latest with the licence decision you register the vehicles as Mietwagen. Before the first use comes an extraordinary *Hauptuntersuchung* (vehicle inspection), whose report goes to the authority. Retrofitted Wegstreckenzähler must be calibrated, which costs €125 per device. The licence certificate or a shortened official copy travels in every car.

Then you register vehicles and drivers with the platforms (Chapter 15). From the first ride, the obligations from Chapter 4 apply. Orders come in at your premises or at your home and are recorded. After each order the car returns to the premises, unless it has already received the next order before or during the ride. This rule is called *Rückkehrpflicht* (duty to return) (Chapter 1).

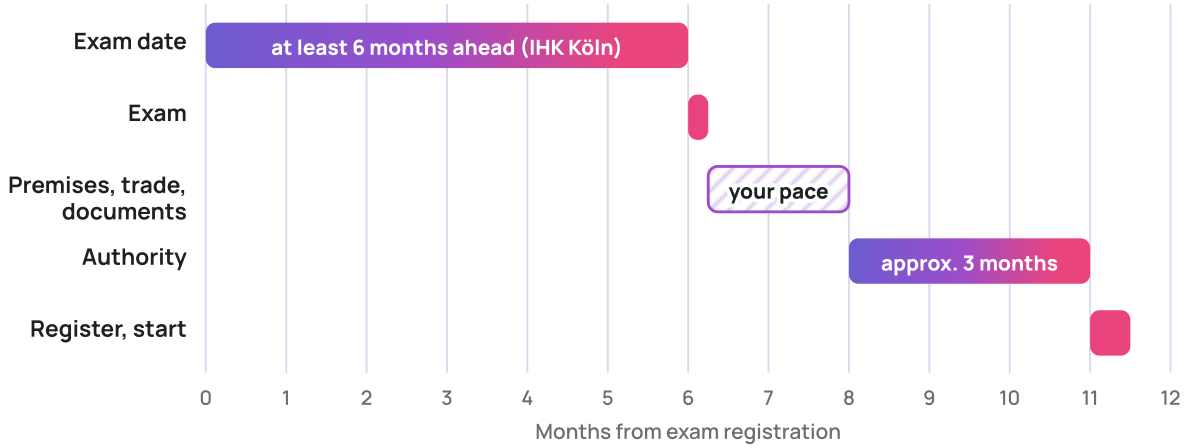
CHECKLIST STEP 7

- [ ] Vehicles registered as Mietwagen
- [ ] Extraordinary Hauptuntersuchung done, report sent to the authority
- [ ] Wegstreckenzähler calibrated
- [ ] Certificate or copy in every car
- [ ] Vehicles and drivers registered with the platforms
- [ ] Rückkehrpflicht discussed with all drivers

## Plan in months, not weeks

How long the whole route takes depends on two waiting times you cannot influence: the exam date and the authority. In Cologne the IHK recommends registering at least six months before the exam. After that the authority needs about three months from a complete application. Together that is already nine months, before premises, documents and vehicles are added.

EXAMPLE: AT LEAST NINE MONTHS




Sample plan based on the IHK Köln recommendation and the usual processing time of the authorities. The hatched part is the time you control. For a UG or GmbH, entry in the commercial register comes on top.

What you can influence is the time in between. Getting premises and documents ready quickly after the exam shortens the route. Submitting an incomplete application lengthens it.

PRACTICAL TIP

Write down the date of every step: exam date, signing the lease, Gewerbeanmeldung, the day of the certificates, receipt of the application. That way you always see which deadline runs next.

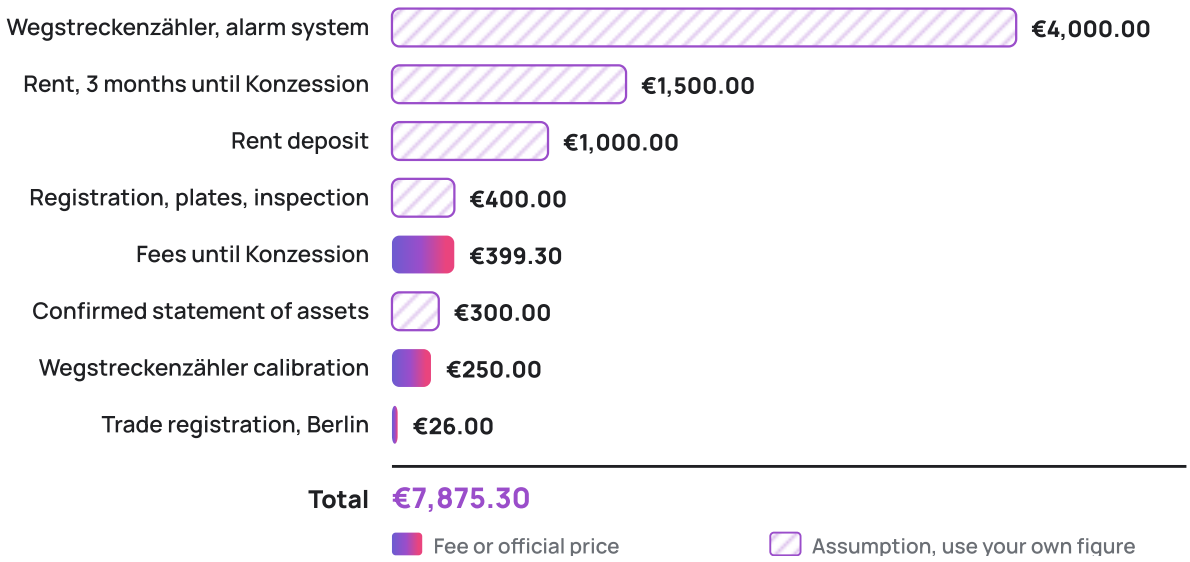
## What the route to the first ride costs

Chapter 7 calculates the set-up of a sole trader in Berlin with two leased vehicles and no down payment. Some items are assumptions; use your own figures.

| Item | Euro | Type of amount |
|---|---|---|
| Fachkundeprüfung, Führungszeugnis, register extracts, Konzession for two vehicles | 399.30 | fees |
| Gewerbeanmeldung in Berlin | 26.00 | fee |
| Confirmation of the statement of assets | 300.00 | assumption |
| Rent for premises and parking spaces, three months at €500 | 1,500.00 | assumption |
| Rent deposit, two months' rent | 1,000.00 | assumption |
| Wegstreckenzähler and alarm system installed, two vehicles | 4,000.00 | experience figure, at least €2,000 per vehicle |
| Calibration of the Wegstreckenzähler, €125 each | 250.00 | fee |

| Item | Euro | Type of amount |
|---|---|---|
| Registration, number plates and inspection, two vehicles | 400.00 | assumption |
| **Total** | **7,875.30** | |

SET-UP TO FIRST RIDE, TWO VEHICLES, BERLIN




Sample calculation from Chapter 7. Excludes equity (at least €3,500), reserves, notary and buying vehicles.

Not included are notary and commercial register for a UG or GmbH, an exam preparation course, the P-Schein, and a down payment if you buy vehicles. On top come the equity, at least €3,500 for two vehicles, and reserves for the fixed costs of the first months (Chapter 7).

## Hamburg, Berlin and Munich compared

| | Hamburg | Berlin | Munich |
|---|---|---|---|
| Authority | Behörde für Verkehr und Mobilitätswende | Landesamt für Bürger- und Ordnungsangelegenheiten | Kreisverwaltungsreferat, commercial road transport unit |
| Application | in writing or online | in writing, by post or the office letterbox | contact and appointment via the city's website |
| Gewerbeanmeldung | part of the application | enclosed for companies in the commercial register | possible directly at the commercial road transport unit |
| Vehicle | registered as Mietwagen with the application | registration only with the licence decision | proof of Wegstreckenzähler installation with the application |
| Konzession fee | no fixed amount stated | €60, €30 per additional vehicle | €120, €60 per additional vehicle |

| | Hamburg | Berlin | Munich |
|---|---|---|---|
| Processing | up to 3 months, 3 more if needed | about 3 months | 3 months |

Information as of November 2026, from the authorities' websites (Chapters 11 and 12). Other cities and districts handle some things differently. Read your authority's notes before your first step.

FROM PRACTICE

*In the video "Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)" (YouTube channel "Adiyan", December 2025) the account is that in most cases it starts with preparing for the IHK exam, often at a school for operators. Only after passing does the set-up begin: choosing the legal form, finding premises, registering the company and preparing the application documents. Many documents are the same at every authority, the video says, but some requirements differ from one authority to the next.*

## At a glance

- For Uber and Bolt you need your own Konzession, even with just one car. A sole trader is enough.
- The Fachkundeprüfung comes first. It has the longest lead time, and the certificate stays valid for good.
- Legal form and premises follow after the exam, the premises before the notary appointment. They decide which authority is in charge.
- You register the trade at the latest with the application, in Hamburg and for Berlin companies earlier. After that, deadlines run at the tax office (one month) and BG Verkehr (one week).
- You collect the certificates last, all in one week. They may be no more than three months old.
- Use the wait for the authority to prepare vehicles, insurance, drivers and order intake.
- You may only start driving with the licence, a registered and inspected vehicle and the certificate on board.
- From decision to first ride, plan for at least nine months and around €7,900 in costs for two vehicles, excluding equity and reserves.

**Continue with Chapter 9: The Unternehmerschein.**

PART 2 · THE MIETWAGEN BUSINESS

# 09

# The Unternehmerschein

For almost everyone who sets up a *Mietwagen* (hire car with driver) company, the road starts with an exam at the *IHK* (chamber of commerce). In the industry it is called the *Unternehmerschein* (operator's certificate). It has the longest lead time of all the steps, and it decides whether you can apply at all.

This chapter shows who needs the exam, which routes exist without it, how the points are split and when you have passed. It goes through the subject matter area by area, works through the cost calculation with examples and shows what registration, withdrawal and a resit cost. For everyone whose first language is not German, there is a list of the most important technical terms.

## The Unternehmerschein is a certificate from the IHK

"Unternehmerschein" is not an official name. It means the certificate for the passed *Fachkundeprüfung* (professional competence exam). Its official title is "Bescheinigung über die fachliche Eignung für den innerstaatlichen und grenzüberschreitenden Taxen- und Mietwagenverkehr" (certificate of professional competence for domestic and cross-border taxi and Mietwagen transport). The IHK issues it on paper with special fibres that show up under UV light, with a serial number and an issue number. A copy from the printer does not replace it. Keep the original somewhere safe.

Only someone who is professionally competent gets a *Konzession* (operating licence) for Mietwagen. Anyone who carries passengers should know the rules, the costs and the safety of their business. The exam is the usual proof of that. *Fachkunde* (professional competence) is one of four requirements. The others are a safe and financially sound business with enough equity, your reliability and premises (*Betriebssitz*) in Germany (Chapter 4).

The IHK examines, the authority grants the licence. The IHK certificate is proof that you attach to your application. It does not allow you to drive passengers yet. The Konzession is granted by the authority where your premises are (Chapter 11).

## Who needs the Unternehmerschein and who does not

Three points cause confusion again and again.

**Operator, not driver.** The Unternehmerschein is needed by whoever runs the company. Whoever drives needs the driving permit for carrying passengers, the *P-Schein* (passenger transport driving permit) for short. If you drive in your own business yourself, you need both. More on the P-Schein in Chapter 14.

**For a company, the management.** If a company applies, it is enough for the person appointed to run the business to be professionally competent. In a GmbH (limited company) that is the managing director. In a *GbR* (civil-law partnership) in Berlin, all partners generally prove their Fachkunde. Chapter 10 covers which legal form fits.

**No separate "Uber exam".** Even if you only have cars driven through apps, you take the same exam. Uber and Bolt require their partner companies to hold the Konzession, and that is only granted with Fachkunde (Chapter 15).

| You want to … | Unternehmerschein | P-Schein |
|---|---|---|
| run a company and not drive yourself | yes | no |
| run a company and drive yourself | yes | yes |
| drive for a company as an employee | no | yes |
| be managing director of a GmbH that operates Mietwagen | yes, as the person running the business | only if you drive yourself |
| rent cars to people who drive themselves | no | no |

The last row is not Mietwagen transport in the legal sense. Anyone who rents out cars without a driver does not carry passengers and needs neither a licence nor Fachkunde (Chapter 1).

For the exam itself you do not need a company, premises or a car yet. You can take it long before you set up. That is why it sits at the start of the road in Chapter 8.

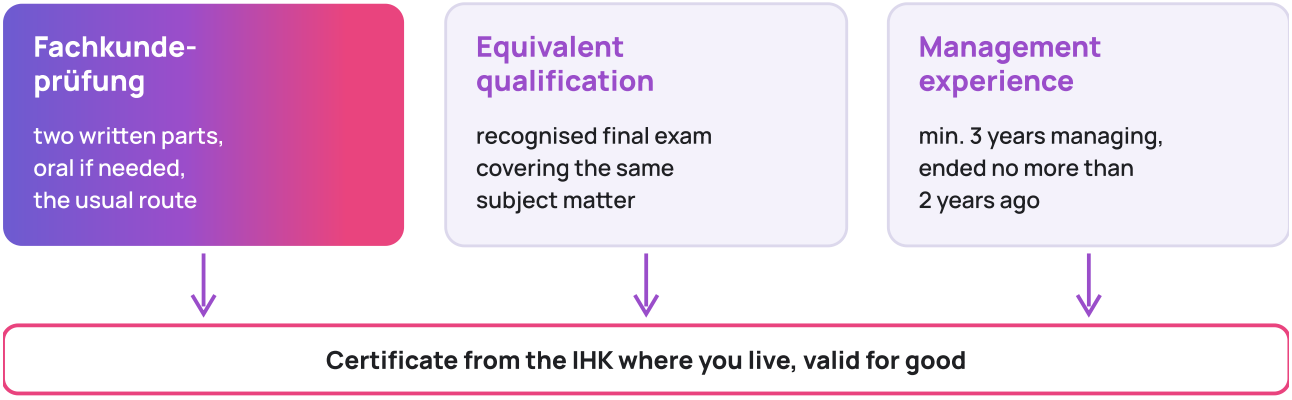
COMMON MISTAKE

***"There is an easier exam for Mietwagen than for taxis."***
There is only one exam for both. The subject matter is in a shared list, and the certificate is valid for taxi and Mietwagen. So you also learn rules that only apply to taxis, for example on fares.

## Three routes lead to Fachkunde

You prove professional competence through an exam or through relevant work experience. The *PBZugV* (regulation on access to the profession) sets out three routes.

THREE ROUTES TO FACHKUNDE




Most people take the first route. Years as a driver do not count as management experience.

| Route | What you need | Who decides |
|---|---|---|
| Fachkundeprüfung | a passed exam at the IHK | the examination board of the IHK where you live |
| Equivalent qualification | a recognised final exam that covered the same subject matter; older qualifications only if the training began before 4 December 2011 | the IHK where you live issues the certificate on application |
| Management experience | at least three years in a management role at a taxi or Mietwagen company in Germany; when you apply, the role may have ended no more than two years ago | the IHK where you live reviews the documents, with an interview if needed |

## The equivalent qualification

Which other final exams count as equivalent is decided by the competent state authority, after consulting the other states and the *Deutscher Industrie- und Handelskammertag* (umbrella body of the chambers). The Federal Ministry of Transport publishes the recognised qualifications in the *Verkehrsblatt* (the ministry's official gazette). There is a transitional rule for qualifications from before March 2013: they only count if the training began before 4 December 2011. If you have commercial vocational training in the transport sector, ask your IHK whether your qualification is included.

## Management experience

Driving is not management. Years as an employed driver therefore do not count, however many there are. The work must have given you the knowledge needed to run such a company. If your documents are not enough, the IHK can hold an additional interview with you.

The IHK Berlin describes in more detail what it wants to see. Management roles such as managing director, *Prokurist* (authorised signatory) or senior employee at a transport company in Germany are recognised. According to the IHK, the fleet should comprise around ten vehicles. The following serve as proof:

- for a company not entered in the commercial register (*Handelsregister*), a copy of the employment contract, for a GbR the partnership agreement,

- for a company in the commercial register, an extract showing your management role and the company's business purpose,
- a detailed description of your previous work and the knowledge you gained in it, plus CV, ID with *Meldebescheinigung* (certificate of registered address) and, if available, references from employers and a confirmation from a tax adviser or auditor,
- other evidence if available, such as a general commercial power of attorney, bank mandates, invoices, bookkeeping and tax records, staffing decisions or your role as contact person for authorities.

A simple letter from the managing director confirming your work is not enough for the IHK Berlin. Recognition there costs €175 without and €350 with a technical interview. The fee is due even if no certificate is issued in the end.

| | Exam, IHK Berlin | Recognition, IHK Berlin |
|---|---|---|
| Fee | €280 | €175, with technical interview €350 |
| Requirement | none | at least three years in management, ended no more than two years ago |
| Result | certificate, valid indefinitely | certificate, valid indefinitely |

For most founders the route goes through the exam. Anyone who has only driven so far does not meet the requirements for recognition.

## The exam has two written parts and, if needed, an oral one

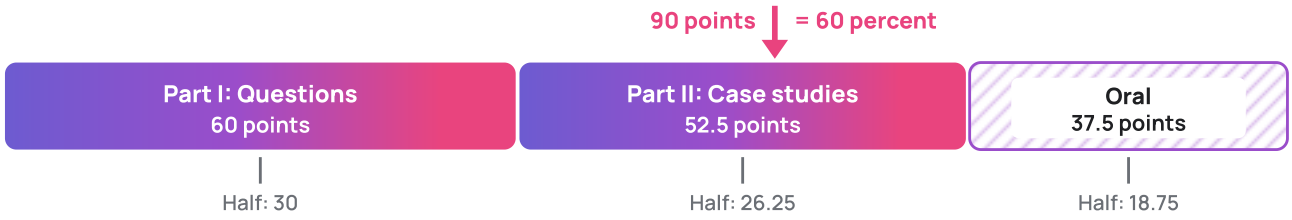
You take the exam before the IHK's examination board. It consists of a chair and at least one further member. One member should work in a company in the industry; the members are appointed on the proposal of the transport trade associations. In the oral exam, the person across from you will usually know the day-to-day running of a business in the industry.

Examination and marking follow the IHK's examination rules. The regulation sets the framework. The IHK Berlin and the IHK Köln describe the procedure in the same way:

| Part | Content | Duration | Share | Points | of which at least |
|---|---|---|---|---|---|
| Part I, written | multiple-choice and short-answer questions | 60 min. | 40% | 60 points | 30 points |
| Part II, written | exercises and case studies | 60 min. | 35% | 52.5 points | 26.25 points |
| Oral | questions from all areas | up to 30 min. | 25% | 37.5 points | 18.75 points |
| Total | | | 100% | 150 points | 90 points |

The shares and the pass rule are set out in the regulation. You pass with at least 60 percent of the possible points, that is 90 out of 150. You also need at least half of the possible points in each part. The last column shows these halves, adding up to the 90 points.

150 POINTS, 90 TO PASS




**Pass: at least 90 points in total and at least half in every part.**

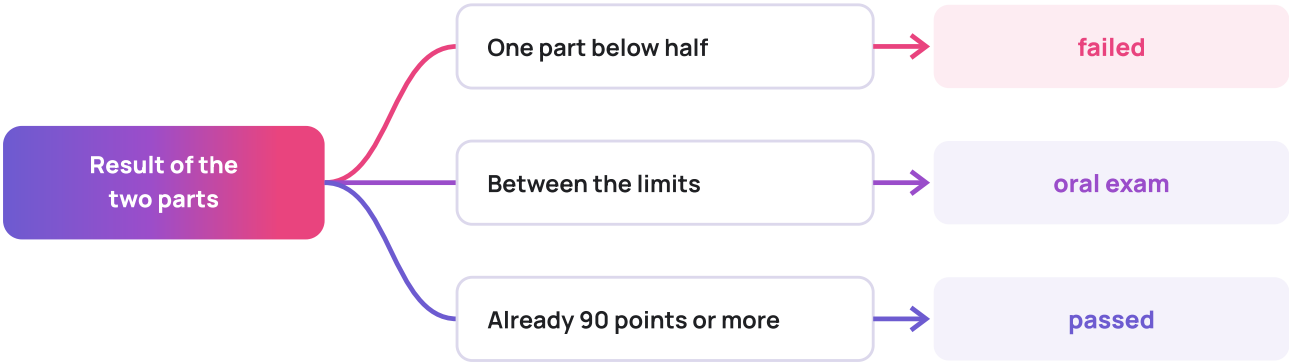
only if the written result lies between the limits

The three parts and their points. The marks below the bars show the half that must be reached in each part.

## The written part decides on the oral exam

After the written part there are three possibilities.

WHAT HAPPENS AFTER THE WRITTEN PART




After the written part there are three possibilities. Anyone who does not turn up to the oral exam has failed.

In detail:

- **Less than half in one written part:** You have not passed. There is then no oral exam.
- **At least 90 points already in the written part:** There is no oral exam, you have passed.
- **In between:** You are invited to the oral exam. In Berlin it usually takes place one to two weeks after the written part.

Anyone invited to the oral exam who does not turn up has failed the whole exam. The IHK Berlin and the IHK Köln point this out explicitly.

### Four examples to work through

Four made-up results show how the rules work together:

| | Part I (of 60) | Part II (of 52.5) | Written total | Outcome |
|---|---|---|---|---|
| A | 48 | 44 | 92 | passed, no oral exam |
| B | 40 | 34 | 74 | oral exam, at least 18.75 points needed there |
| C | 50 | 24 | 74 | failed, because Part II is below 26.25 |
| D | 30 | 27 | 57 | oral exam, at least 33 points needed there |

After the written part, example B is 16 points short of 90. But the oral exam requires at least half anyway, that is 18.75 points. That brings it to 92.75 points.

Example C has exactly as many points as B and still fails. A strong first part does not make up for a weak second one.

Example D is just above half in both parts. It is 33 points short, which is 88 percent of the oral exam. Possible, but hard.

The lesson for your preparation: no part can be left aside. And the more points you collect in the written part, the less pressure there is in the oral exam.

> PRACTICAL TIP
>
> After every mock exam, work out where you stand: points in Part I, points in Part II, total. If one part is below half, practise that part first, even if the total already looks good.

## A list in the regulation sets the subject matter

Annex 3 of the PBZugV sets out the subject matter. It is divided into four areas. Questions on cross-border transport are added if such journeys matter in the IHK's district.

### Law

The largest area. It covers:

- **Passenger transport law**, including fares in taxi and Mietwagen transport: the Konzession, obligations, differences between taxi and Mietwagen, the *Rückkehrpflicht* (duty to return) (Chapters 1 and 4).
- **Road traffic law:** above all the requirements for drivers, that is driving licences, medical certificates and certificates of competence, and the duty to use child restraints.
- **Employment law:** above all the *Arbeitszeitgesetz* (Working Hours Act) and drivers' driving and rest times.
- **Social security law.**
- **The contract of carriage** in outline: what applies between you and the passenger.
- **Tax law** in outline: VAT on transport with invoices and receipts, vehicle tax, income tax and *Gewerbesteuer* (municipal trade tax).

### Commercial and financial management

This covers payments, fares, the company's financial position and profitability, bookkeeping and insurance. The regulation names two skills explicitly: you should be able to keep a cash book and know how to work out profit with an *Einnahmen-Überschuss-Rechnung* (cash-basis profit calculation). The calculation tasks worked through in the next section come from this area.

### Technical operation

Registration and operation of vehicles, their equipment and condition, maintenance and inspection, making vehicles available, and telephone and radio communication. For Mietwagen this includes, for example, the *Wegstreckenzähler* (distance meter) and the special *Hauptuntersuchung* (vehicle inspection) before first use (Chapter 12).

### Safety and environment

Road safety, accident prevention and the basic rules of environmental protection when running and maintaining vehicles.

### Cross-border transport

Questions on the law for transport with neighbouring countries, on passport and customs rules and on transport documents are only added if such journeys are significant in your IHK's district.

### Real exam questions cannot be bought

The real exam questions are not public; the IHK Köln does not release them. Practice questions from books, courses and apps are therefore only ever similar. The trade magazine Taxi Times also reported in June 2026 that questions on the local rules of the IHK district often decide between passing and failing, that is rules that only apply in your city or district. Such questions are in no nationwide textbook.

> **PRACTICAL TIP**
>
> Before the exam, read the local rules for taxi and Mietwagen in your city or district, for example the *Taxitarifordnung* (taxi fare regulation) and, if there is one, the rule on minimum prices for Mietwagen (Chapter 6). The city or district publishes both.

## The calculation tasks are the numbers of your business

Calculation tasks on costs, profit and bookkeeping are part of the subject matter. The second written part consists of exercises and case studies. In comments under exam videos, many name the cost calculation as the hardest part. Yet it is exactly what you will need every month later on.

The following examples show the basic ideas. All figures are assumed. They are not real exam tasks.

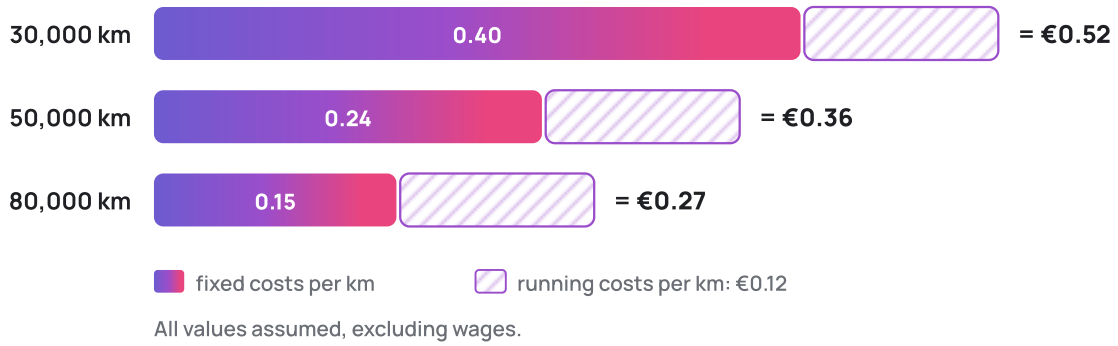
## Spreading fixed costs over the kilometres

| Item | Amount |
|---|---|
| Purchase price of the car (net) | €30,000 |
| Residual value after four years | €6,000 |
| Depreciation per year: (30,000 − 6,000) ÷ 4 | €6,000 |
| Insurance per year | €4,200 |
| Parking space per year | €1,200 |
| Hauptuntersuchung, calibration, vehicle tax per year | €600 |
| **Fixed costs per year** | **€12,000** |
| Running costs per kilometre (energy, tyres, maintenance) | €0.12 |

Depreciation spreads the car's loss in value evenly over the years you use it. It is not money that leaves your account every month. It is still part of the costs, because at the end of the four years the car is only worth €6,000.

What each kilometre costs depends on how much the car is driven.

WHAT A KILOMETRE COSTS WITH €12,000 FIXED COSTS PER YEAR




The more a car is driven, the smaller the share of fixed costs in each kilometre. Example with assumed values.

In detail:

| Kilometres per year | Fixed costs per km | Running costs per km | Total per km |
|---|---|---|---|
| 30,000 | 12,000 ÷ 30,000 = €0.40 | €0.12 | €0.52 |
| 50,000 | 12,000 ÷ 50,000 = €0.24 | €0.12 | €0.36 |
| 80,000 | 12,000 ÷ 80,000 = €0.15 | €0.12 | €0.27 |

The driver's wage comes on top in all three cases.

## Working out a single ride

A passenger travels 10 kilometres. Afterwards the car has no new job and drives 5 kilometres back to the premises. At €0.27 per kilometre, the vehicle costs 15 × 0.27 = €4.05 for this ride, not 10 × 0.27 = €2.70. If, on the other hand, the car received its next job before or during the ride, it carries on directly and the return trip falls away (Chapter 1). The better jobs follow on from each other, the cheaper each ride becomes.

## Profit from the Einnahmen-Überschuss-Rechnung

Small companies often work out their profit with an Einnahmen-Überschuss-Rechnung: business income minus business expenses. The regulation requires you to know the principle. A simplified year with assumed figures:

| Item | € |
|---|---|
| Business income excluding VAT | 60,000 |
| Platform fees | − 15,000 |
| Fuel, maintenance, tyres | − 9,600 |
| Insurance, parking space, Hauptuntersuchung, vehicle tax | − 6,000 |
| Depreciation of the car | − 6,000 |
| Phone, software, bookkeeping | − 2,400 |
| **Total** | **21,000** |

The €21,000 is the profit before tax. If you drive yourself, that is your income for a whole year of work. Income tax, health and long-term care insurance and your pension provision still come off it (Chapter 7). If you employ drivers, their wages are already in the list as an expense.

## What the numbers say about your business

- **An idle car costs money too.** The fixed costs run at night and at weekends too. The more the car is out with passengers, the cheaper each kilometre becomes.
- **Empty kilometres cost as well.** What gets paid is the ride with the passenger. The kilometres back to the premises cost just as much but bring in nothing.
- **Turnover alone says little.** Only when you know your costs per kilometre and per hour do you know whether a ride leaves anything over. Chapter 7 works this through for a whole car, with commission, wages and taxes.

> PRACTICAL TIP
>
> Practise the calculation tasks with the calculator you will use in the exam, and with a clock next to you. The IHK Berlin only allows a non-programmable calculator in the written part.

## Registration, dates and costs

The IHK in charge is the one where you live, not the one at your planned premises. If you live abroad, the nearest IHK is in charge. The regulation does not set a minimum time you must already have lived in Germany.

Where needed, the IHK must set an exam date at least once a quarter. With your consent, it can refer you to another IHK if fewer than three candidates are due in the quarter or you would otherwise suffer financial disadvantage.

Places are still scarce. The IHK Köln currently recommends registering at least six months before the date you want. In Berlin as in Cologne, registration is binding immediately; you cannot change the date afterwards.

Each IHK sets its own fee. The withdrawal rules differ markedly:

| | IHK Berlin | IHK Köln |
|---|---|---|
| Exam fee | €280 | €227 |
| Early withdrawal | €65 processing fee before the registration deadline | 30 percent of the fee up to four weeks before the exam |
| Late withdrawal | 50 percent of the fee after the registration deadline | 50 percent of the fee |
| Unexcused absence | full fee | 50 percent of the fee |

In euros that means:

| Case | IHK Berlin | IHK Köln |
|---|---|---|
| early withdrawal | €65.00 | €68.10 |
| late withdrawal | €140.00 | €113.50 |
| did not attend | €280.00 | €113.50 |

In Berlin the withdrawal fees also apply in case of illness. Bring a valid photo ID to the exam.

PRACTICAL TIP

Only register once you are sure you are free on both dates: the day of the written exam and the week of the oral exam. Get time off for these days before you book, not afterwards.

CHECKLIST REGISTRATION

- [ ] IHK for my place of residence found
- [ ] This IHK's fee and withdrawal rules read

- [ ] Date of the written exam and week of the oral exam free
- [ ] Registration sent, confirmation filed
- [ ] Photo ID valid until after the exam
- [ ] Non-programmable calculator obtained

## German is the exam language

The exam is held in German, according to the IHK Berlin and the IHK Köln. Neither chamber names a specific language level such as B1 on its exam pages. But you need to be able to read questions in German, write answers and speak in the oral exam. These points help with studying, especially if German is not your first language:

- **Learn the technical terms deliberately.** Many words only occur in this subject. Your own list with translations into your language saves time in the exam.
- **Read the questions carefully.** Small words such as “nicht” (not), “nur” (only) or “immer” (always) change the right answer.
- **Calculations need little language.** Once you have understood a calculation task, you can solve the next one with little German.
- **Practise explaining out loud.** For the oral exam it helps to practise answers in full sentences out loud, alone or with others.

You will meet these words again and again in the subject matter:

| Term | What it means | In English |
|---|---|---|
| Genehmigungsbehörde | the office that grants the Konzession | licensing authority |
| Betriebssitz | the place where you run the business and to which the cars return | place of business |
| Rückkehrpflicht | back to the premises after a job, unless a new job is already there | duty to return |
| Beförderungsentgelt | the price the passenger pays | fare |
| Wegstreckenzähler | device that measures the distance driven in a Mietwagen | distance meter |
| Abschreibung | a vehicle’s loss in value, spread over the years | depreciation |
| Eigenkapital | assets of the company that belong to it | equity |
| Unbedenklichkeitsbescheinigung | confirmation from a body that you owe it nothing | clearance certificate |
| Einnahmen-Überschuss-Rechnung | profit as income minus expenses | cash-basis accounting |
| Kassenbuch | list of all cash income and expenses | cash book |

| Term | What it means | In English |
|---|---|---|
| Umsatzsteuer | tax on the price, 19 percent for Mietwagen | VAT |
| Gewerbesteuer | the municipality's tax on trading profit | trade tax |
| Lenk- und Ruhezeiten | rules on how long you drive and how long you rest | driving and rest times |

COMMON MISTAKE

***"With an interpreter I can take the exam in my own language."***
The IHK Berlin and the IHK Köln examine in German. Neither mentions an exam in another language. So plan time for the language, not just for the subject matter.

## Course or self-study: both are allowed

There is no compulsory course. "Der Besuch eines Lehrgangs ist nicht gesetzlich vorgeschrieben" (attending a course is not required by law), writes the IHK Köln. You decide how you prepare. There are no prescribed study times either.

On its website the IHK Köln lists books for preparation, for example a textbook with a question catalogue for €36 or three volumes together for €74. You can find courses through training portals such as Kursnet of the *Bundesagentur für Arbeit* (Federal Employment Agency), which the IHK Berlin mentions. The chambers give no information on individual providers and their quality.

| | Course | Self-study |
|---|---|---|
| Suits you if | you need fixed dates and someone to ask | you have to plan your own time, for example around your shifts |
| Costs | course fee, depending on the provider | books from €36, apps |
| Look out for | dates that fit your shifts, and mock exams, including oral | a fixed plan and exercises under time pressure |
| Weak spot | your city's local rules are often missing | no one checks whether you can answer out loud |

### A study plan in four stages

How much time you need depends on you. But an order helps everyone. A suggestion:

1. **Overview:** read through all four areas once without understanding everything. Write technical terms into a list.
2. **Law:** the largest area. Passenger transport law first, plus your city's local rules.
3. **Calculations:** depreciation, costs per kilometre, Einnahmen-Überschuss-Rechnung, cash book. A few tasks with a clock every week.

4. **Testing:** full mock exams under time pressure, twice 60 minutes. Then work out the points per part and practise explaining out loud.

FROM PRACTICE

*In the video "Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)" (YouTube channel "Adiyan", December 2025) the account is that a school for operators is not compulsory but recommended. There, the video says, people who have already got many through the exam do the preparation. Anyone who pieces everything together from the internet alone has a much harder time. Most people still have to take the oral exam after the written part.*

OUR OWN PRODUCT: LERNAPP

You can practise the subject matter of the Fachkundeprüfung with the LernApp, at your own pace. It is a tool for self-study. If you prefer learning with a teacher, you can use it alongside a course.

## Failing is common, but it is not the end

The IHKs do not regularly publish nationwide statistics on failure rates, Taxi Times wrote in June 2026. In the course of investigations in Nuremberg, the magazine reported failure rates of in some cases over 60 percent in the regular exams. That is not a nationwide figure. But it shows: if you fail the first time, you are not alone.

COMMON MISTAKE

***"98 percent fail."***
There is no source for this figure, which circulates in comments under videos. The IHKs do not publish reliable nationwide figures. Rates of in some cases over 60 percent were reported for individual exams.

Anyone who does not pass can resit the exam and registers again for it, the IHK Berlin writes. The regulation sets no maximum number of attempts. With the new registration, though, you wait for a free date again.

How to approach the second attempt:

- **Analyse the result.** See in which part you lacked points. If a part was below half, start there.
- **Practise calculation tasks under time pressure.** Anyone who is too slow in the second part loses points they actually know.
- **Catch up on local rules.** If there were questions about your city that you did not know, read the local rules.
- **Register again straight away.** The next free date may be months away.

## After the exam, the set-up begins

Once you have passed, you receive the certificate. It stays valid permanently, the IHK Berlin writes. So you can still use it for an application years later, and you lose nothing if time passes between exam and set-up.

You attach the certificate to your application for the Konzession (Chapter 11). Whether you have to show it again on renewal is up to each authority. Munich usually only asks for Fachkunde with the first application.

The certificate also stays valid if you later move to another city. The IHK in charge of the exam was the one where you lived at the time. The certificate itself is not tied to any place. You apply to the authority for your future premises.

With the certificate alone, though, you may not carry passengers yet. Next come the legal form and the *Gewerbeanmeldung* (trade registration), the premises, the proofs, the vehicle and the application for the Konzession. Chapter 8 shows the order, Chapters 10 to 12 describe the individual steps.

CHECKLIST AFTER THE EXAM

- [ ] Original certificate stored safely, copy for the files
- [ ] Legal form chosen (Chapter 10)
- [ ] Premises with parking spaces sought (Chapter 10)
- [ ] My licensing authority's list of documents obtained (Chapter 11)

## At a glance

- The Unternehmerschein is needed by whoever runs the company, in a GmbH the managing director. Drivers need the P-Schein.
- Taxi and Mietwagen have the same exam, taken at the IHK where you live. Without the exam, only a recognised qualification or three years in management will do. Driving does not count as management.
- Two written parts of 60 minutes each, an oral exam if needed. You pass with 90 of 150 points and at least half in every part.
- With 90 points in the written part, there is no oral exam. Below half in one written part, the exam is over. Anyone who does not turn up to the oral exam has failed.
- The subject matter covers law, commercial management, technical operation, and safety and environment. Questions on local rules can be decisive.
- Each IHK sets the fee, for example €280 in Berlin and €227 in Cologne. Places are scarce, registration is binding.
- The exam is in German. A course is not compulsory.
- The calculation tasks are the same numbers that later decide between profit and loss.

- The certificate is valid permanently and everywhere in Germany.

**Continue with Chapter 10: Legal form, trade registration, business premises.**

PART 2 · THE MIETWAGEN BUSINESS

# 10

# Legal form, trade registration, business premises

Before you apply for the *Konzession* (operating licence), you need three things: a legal form, a registered trade and business premises (*Betriebssitz*). The legal form decides who is liable, who proves the *Fachkunde* (professional competence) and what counts as equity. For a *Mietwagen* (hire car with driver) the premises are more than an address, because that is where orders come in and where the cars return to.

Chapter 8 showed the order of these steps. This chapter goes into depth: how a *UG* (mini limited company) or *GmbH* (limited company) is set up and who may be its managing director (*Geschäftsführer*), what the legal form changes for your equity, where the data from your *Gewerbeanmeldung* (trade registration) goes, what makes premises real premises and how Berlin, Cologne and Munich check offices and parking spaces. At the end you find what to do when you move.

## The law does not prescribe a legal form

The *PBefG* (Passenger Transport Act) does not require any particular legal form. The licence goes to the "Antragsteller als Unternehmer", the applicant as operator. That can be a single person or a company. Four forms are the main options:

| | **sole trader (*Einzelunternehmen*)** | ***GbR* (civil-law partnership)** | **UG (haftungsbeschränkt)** | **GmbH** |
|---|---|---|---|---|
| **How it is created** | Gewerbeanmeldung in your name | partnership agreement between two or more people | articles of association at a notary, entry in the commercial register (*Handelsregister*) | articles of association at a notary, entry in the commercial register |
| **Capital** | no minimum capital | no minimum capital | from one euro, fully paid in cash before applying for registration | €25,000, of which at least €12,500 paid in when applying for registration |

| | sole trader (*Einzelunternehmen*) | *GbR* (civil-law partnership) | UG (haftungsbeschränkt) | GmbH |
|---|---|---|---|---|
| Who is liable | you, including your private assets | all partners personally | the company with its assets | the company with its assets |
| Who proves the Fachkunde | you | in Berlin, as a rule all partners | the management | the management |
| Annual accounts with balance sheet | only as a registered merchant (*Kaufmann*) | only as a registered merchant | yes | yes |

FOUR LEGAL FORMS COMPARED

| | Sole trader | GbR | UG | GmbH |
|---|---|---|---|---|
| Minimum capital | none | none | from €1 | €25,000 |
| Notary, register | no | no | yes | yes |
| Personal liability | yes, for all | yes, each | no* | no* |
| Fachkunde | you | all (Berlin) | management | management |
| Annual accounts | if merchant | if merchant | yes | yes |

* Gaps: private guarantees, taxes after gross breach of duty, unpaid social contributions

The four most common legal forms. Equity and reserves for the Konzession are the same in all of them.

## Sole trader (Einzelunternehmen)

The sole trader is the simplest form. It comes into being with the Gewerbeanmeldung, without a notary and without capital. You are the business, you sign the contracts, you are liable for everything. The profit is yours, and it is also your income.

As a sole trader you only become a registered merchant under the Commercial Code (*Handelsgesetzbuch*) once your business, by its type or size, requires commercially organised operations. A smaller business may register in the commercial register voluntarily, but it does not have to. This matters for the Konzession: Berlin asks for some documents only from businesses listed in the commercial register.

## GbR

A civil-law partnership is created when two or more people agree in a contract to pursue a common purpose. If you run a business together under a common name, the GbR is presumed to take part in legal dealings itself. It can then acquire rights and sign contracts in its own name. Towards others it comes into being as soon as it takes part in legal dealings with the consent of all partners.

Each partner is personally liable for the debts of the GbR. A partner who signs contracts for the partnership can therefore bind you with your own assets. Then there is the Fachkunde: in Berlin, as a rule all partners of a GbR prove it. If the two of you set up together, each of you needs the *Unternehmerschein* (operator's certificate) (Chapter 9).

### UG (haftungsbeschränkt)

The UG is a GmbH with less share capital. Each share is stated in whole euros, so one euro is enough to set it up. Some rules of its own apply:

- It must carry the suffix "Unternehmergesellschaft (haftungsbeschränkt)" or "UG (haftungsbeschränkt)" in its name.
- The share capital is fully paid in before applying for entry in the commercial register. Contributions in kind, such as a car instead of money, are not allowed.
- Every year it puts a quarter of its annual net profit into a reserve until it raises its share capital to €25,000. After that these special rules no longer apply.
- If it is at risk of insolvency, the management calls a shareholders' meeting without delay.

### GmbH

The GmbH needs €25,000 of share capital. When it applies for registration, at least half must be paid in, and at least a quarter on each share. The rest can follow later. Like the UG, it is liable with its own assets, not with those of its shareholders.

UG and GmbH count as commercial companies. Every year they prepare annual financial statements (*Jahresabschluss*) with a balance sheet, a profit and loss account and notes. More on taxes and bookkeeping in Chapter 24.

COMMON MISTAKE

***"You can't do this as a sole trader; you need a GmbH."***
The PBefG does not require a legal form. It even explicitly exempts sole traders from the duty to provide mobility data. And the state office in Berlin (*Landesamt*) asks for some documents only from businesses listed in the commercial register.

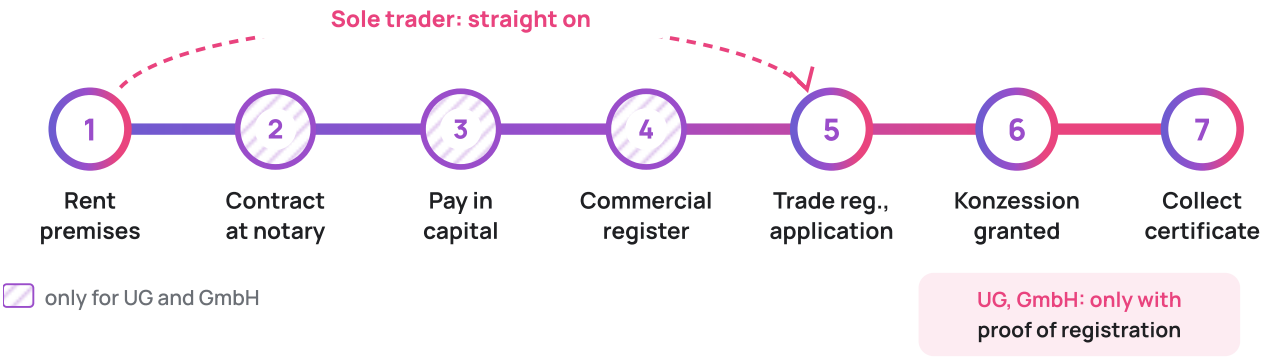
## A UG or GmbH is created at the notary and in the commercial register

The articles of association of a UG or GmbH must be notarised, and all shareholders sign them. This also works by video conference with the notary. A qualified electronic signature then replaces the handwritten one.

For small companies there is a simplified procedure with a standard template (*Musterprotokoll*). It fits if the company has no more than three shareholders and one managing director. You cannot agree rules in it that differ from the law. The standard template also counts as the list of shareholders.

The route from idea to licence certificate:

FROM PREMISES TO CERTIFICATE




A UG or GmbH adds the notary, paying in capital and the commercial register. A sole trader goes straight from the premises to trade registration and application.

1. **Fix the premises.** The company is entered in the commercial register with its business address. The address should therefore be settled before the notary appointment (Chapter 8).
2. **Have the articles notarised**, with or without the standard template.
3. **Pay in the share capital:** in full for a UG, at least €12,500 for a GmbH.
4. **Apply for entry in the commercial register** at the court where the company has its seat.
5. **Wait for the entry.** You need proof of it later for the certificate.
6. **Register the trade, file the application.** In Berlin, companies in the commercial register enclose the certificate of trade registration with the application.
7. **Collect the certificate.** A UG or GmbH only receives the licence certificate (*Genehmigungsurkunde*) once the entry in the commercial register has been proven.

The time for notary and commercial register comes on top of the time from Chapter 8. What the notary costs depends on the case. There is no reliable figure here, only the estimate from the video further below.

PRACTICAL TIP

Sign the lease for your premises before the notary appointment. If you move after the entry, the business address in the commercial register changes, and the licensing authority must also know about the move (see the last section).

## Not everyone can be a managing director

A UG or GmbH needs one or more managing directors. This must be a human being, not a company, with full legal capacity. Shareholders can appoint themselves as managing director, but it can also be someone else.

Excluded is anyone whom a court or authority has banned from carrying on a trade that matches the company's business purpose. Also excluded for five years is anyone sentenced to at least one year in prison for certain intentional offences. These include:

- delaying an insolvency filing and insolvency offences,
- false statements at formation or at a capital increase,
- fraud, breach of trust and withholding pay, meaning social security contributions that were not paid over.

For the Konzession this is not enough. The licensing authority checks the person who runs the business a second time: for professional competence and for reliability. For this you submit the *Führungszeugnis* (certificate of good conduct) and an extract from the *Gewerbezentralregister* (central trade register) (Chapter 11).

The authorities also check whether the appointed person really runs the business. Berlin wants proof of employment for appointed managing directors. Managing directors who are only straw men are among the patterns reported by Munich's *Kreisverwaltungsreferat* (the city's administrative department) (Chapter 5).

COMMON MISTAKE

***"I'll hire a managing director with an Unternehmerschein, then I don't need to know anything myself."***
The Fachkunde must be held by the person who actually runs the business. A name on paper is not enough. Berlin wants proof that this person is employed by you, and Munich explicitly reports straw men acting as managing directors.

## Who proves the Fachkunde and reliability

Professional competence must be held by the applicant as operator or by the person appointed to run the business. For both, the authority also checks reliability. The state office in Berlin, the *Landesamt für Bürger- und Ordnungsangelegenheiten*, applies this as follows:

| Legal form | Fachkunde | Führungszeugnis and Gewerbezentralregister |
|---|---|---|
| Sole trader | you | you, plus any appointed managing directors |
| GbR | as a rule all partners | everyone who runs the business |
| UG and GmbH | the responsible representative, i.e. the management | the management |

A sole trader can also appoint a managing director who brings the Fachkunde. You then submit the Führungszeugnis and register extract for that person too. How the exam works is in Chapter 9.

# What the legal form changes for the Konzession

The amounts for equity and reserves are the same in every legal form: at least €2,250 for the first vehicle and €1,250 for each additional one (Chapter 4). What you may add as reserves, however, depends on the legal form:

| What can count as reserves | For whom |
|---|---|
| unencumbered items from private assets, at market value | operators with personal liability, such as sole traders |
| items from the shareholders' private assets pledged for the business, up to the amount of the loan | partners of partnerships with legal capacity, such as a GbR |
| loans and guarantees that are available to creditors like equity in a crisis, for example with subordination (*Rangrücktritt*) | all legal forms |
| unrealised reserves, i.e. the difference between book value and market value | all legal forms |

For everything you count as reserves you need an additional certificate (*Zusatzbescheinigung*), for example from a tax adviser or a bank. In Berlin cash does not count as proof; the state office wants to see the bank statement for the last completed month. What the proof looks like in the application is in Chapter 11.

## Two examples on equity

Both founders want to start with two vehicles and therefore need at least €3,500. The amounts are assumed.

| | Sole trader | UG with €1 share capital |
|---|---|---|
| Balance on the business account | €2,000 | €1 |
| Unencumbered private assets, at market value | €1,500, with additional certificate | does not count |
| Shareholder loan with subordination | – | €3,499, with additional certificate |
| **Provable** | **€3,500** | **€3,500** |

The sole trader may count unencumbered private assets because he is personally liable anyway. In a UG the shareholder's private assets do not count automatically. The shareholder must give the money to the company in a way that makes it available to creditors like equity in a crisis, for example as a loan with subordination. Or he pays in a higher share capital from the start. A UG with one euro is therefore not enough on its own for the Konzession.

Whether a particular item is accepted is decided by the authority on the basis of the certificates. Plan so that the money is provably there on the day you apply.

### Other differences

- **Documents:** In Berlin, companies in the commercial register also submit a certified copy of the entry, the articles of association, the application for registration, proof of employment of the management and the district office's (*Bezirksamt*) certificate of trade registration. For a GmbH the list of shareholders is added. For a UG or GmbH, Munich also wants the *Unbedenklichkeitsbescheinigungen* (certificates of good standing) for the legal representatives and the operations manager (Chapter 11).
- **Trade tax (*Gewerbesteuer*):** Sole traders and partnerships get an allowance of €24,500 on trade income. A UG or GmbH does not. With an assumed trade income of €40,000, the sole trader pays trade tax on €15,500, the GmbH on €40,000. How high the tax then is depends on the municipal multiplier (*Hebesatz*).
- **Bookkeeping:** A UG or GmbH prepares annual financial statements every year. A sole trader who is not a registered merchant can work out the profit with the *Einnahmen-Überschuss-Rechnung* (simple cash-basis accounting) (Chapters 9 and 24).

## You can hire drivers in any legal form

You can hire drivers as a sole trader too. Neither the PBefG nor the PBZugV ties this to a legal form. Your duties as an employer are the same in every form: *P-Schein* (passenger transport driving permit), minimum wage, recording working hours, registering for social security (Chapters 4 and 14).

The difference lies in liability. Wages, leasing instalments, rent and insurance are debts of your business. As a sole trader and in a GbR you are personally liable for them. In a UG or GmbH, as a rule only the company is liable with its assets. But this limit has gaps.

| Debt | Sole trader, GbR | UG, GmbH |
|---|---|---|
| Rent, leasing, suppliers | you personally | the company |
| Loan with your private guarantee | you personally | you personally, under the guarantee |
| The company's taxes | you personally | the company; the management is liable itself for intentional or grossly negligent breach of duty |
| Employees' share of social security contributions | you personally | the company; anyone who does not pay them over commits an offence, including as managing director |

COMMON MISTAKE

***"With a GmbH I am no longer liable for anything."***
If you give a private guarantee for a company loan, you are personally liable for that debt. The management must pay the company's taxes from its funds and is liable itself if this fails through intent or gross negligence. And anyone who does not pay over social contributions and is sentenced to at least one year for it cannot be a managing director for five years.

The guarantee in particular is common in practice. When financing, banks look at the company's income and age. If you give a private guarantee, you are liable with your private assets, even with a GmbH (Chapter 12).

FROM PRACTICE

*In the video "Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)" (YouTube channel "Adiyan", December 2025) the advice is that in this industry a corporation is clearly recommended. Banks prefer a GmbH to a UG, the video says, because it shows more capital. Setting it up, notary included, costs up to roughly €1,000.*

## Which legal form suits you depends on a few questions

There is no single right legal form. These questions help you sort things out:

| Question | rather points to a sole trader | rather points to a UG or GmbH |
|---|---|---|
| Are you setting up alone? | yes, without notary and capital | also possible alone, with the standard template |
| Do you want to limit liability? | no, you are liable with everything | yes, with the gaps above |
| How much money do you have for the start? | equity can partly come from private assets | money must go into the company, at least €12,500 paid in for a GmbH |
| How much bookkeeping effort do you want? | Einnahmen-Überschuss-Rechnung as long as you are not a registered merchant | annual accounts with balance sheet every year |
| How fast do you want to start? | straight away with the Gewerbeanmeldung | notary and commercial register come on top |

If you set up with a partner, the GbR comes into play. It is quick to set up, but everyone is personally liable, and in Berlin, as a rule everyone needs the Unternehmerschein.

CHECKLIST LEGAL FORM

- [ ] Decided whether to set up alone or with a partner
- [ ] Liability with private assets considered, including private guarantees

- [ ] Equity for the planned number of vehicles provable in this legal form
- [ ] For a UG or GmbH: managing director with Fachkunde chosen
- [ ] For a UG or GmbH: premises rented before the notary appointment

## Registering the trade is a notification, not a licence

Anyone who starts a trade notifies the competent authority at the same time, usually the *Gewerbeamt* (trade office) of the city or municipality. This also applies to Mietwagen. The office confirms receipt within three days. But the registration is only a notification, not a licence: you may only drive once you have the Konzession. If you run a trade without the licence it requires, the authority can stop you from continuing.

When you register the trade depends on your authorities:

| City | When to register | Fee |
|---|---|---|
| Berlin | companies in the commercial register enclose the certificate of trade registration with the application | €26, or €15 online |
| Hamburg | the trade registration is part of the application documents | – |
| Munich | the Gewerbeamt asks for the licence at registration; but you can register the trade together with the application at the commercial road transport unit | €50 to €60, depending on the legal form |

Information as of November 2026. No fee is given for Hamburg because it was not checked for this chapter. Chapter 8 shows the order of all steps from the exam to the first ride.

As your business activity you state exactly what you offer, for example “Personenbeförderung mit Mietwagen” (passenger transport by hire car with driver). The business activity is not just a formality. The authority may make some data from your registration publicly available: your name, the name of the business, the business address and the activity registered.

Later on you also report changes:

- when you move the business,
- when you change the activity or extend it to services that are not usual for your registered trade,
- when the name of the trader changes,
- when you close the business.

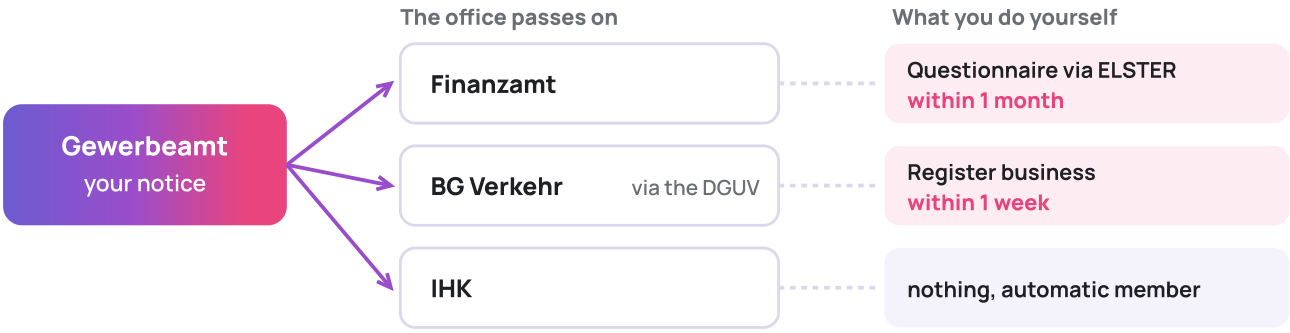
# After registration: Finanzamt, BG Verkehr, IHK

The Gewerbeamt passes on data from your registration, among others to the *IHK* (chamber of commerce), the *Finanzamt* (tax office), customs and, via the *Deutsche Gesetzliche Unfallversicherung* (umbrella association of statutory accident insurers), to the employers' liability insurer. Some steps still remain with you.

| Office | What you do | Deadline |
|---|---|---|
| Tax office | send the tax registration questionnaire via ELSTER, the tax office's online portal. You then receive your tax number. | one month after starting the business |
| *BG Verkehr* (statutory accident insurer for transport) | register your business with the employers' liability insurer: type of business, number of insured persons, opening date | one week after starting |
| IHK | nothing, you become a member automatically as soon as you are assessed for trade tax | – |

The report to the employers' liability insurer also counts as done if you registered the trade within that week. For the Konzession, however, you need an Unbedenklichkeitsbescheinigung from the insurer, in Berlin a certificate from BG Verkehr on your pre-registration for paying contributions. Which other certificates the application needs and how old they may be is in Chapter 11.

WHERE THE TRADE REGISTRATION GOES




> The Gewerbeamt passes your data on, to customs as well. You still send the questionnaire to the tax office and get the BG Verkehr certificate for the application yourself.

An example of the deadlines: you register the trade on 2 March and open on the same day. You then send the questionnaire to the tax office by 2 April. The report to BG Verkehr is covered by the trade registration because it fell in the same week. You still request the BG Verkehr certificate for the application yourself.

CHECKLIST TRADE REGISTRATION

- [ ] Timing of registration checked against your authority's requirements
- [ ] Business activity stated precisely, for example "Personenbeförderung mit Mietwagen"
- [ ] Confirmation of receipt filed

- [ ] Tax registration questionnaire sent within one month
- [ ] Registered with BG Verkehr within one week, or covered by the trade registration
- [ ] BG Verkehr certificate for the application requested

## Your premises are where you really run the business

The Konzession is tied to your premises. The competent authority is the licensing authority in whose district your business has its seat or branch. In Berlin the premises must be in Berlin, in Munich in the city of Munich. And they must be in Germany (Chapter 4).

For a Mietwagen the premises are the centre of the business. Orders come in there or at your home, and after each ride the car returns there, unless it has already received a new order before or during the ride. The PBefG does not define what premises are. For Mietwagen the Federal Court of Justice (*Bundesgerichtshof*) has described it: the essential activities of the business take place at the premises.

WHAT HAPPENS AT THE PREMISES




> The essential activities of the business take place at the premises. An address where none of this happens is not enough.

This includes:

- Orders are accepted and passed on to the drivers.
- Dispatch decides from here which car drives when.
- Rides are recorded, and the records are kept here.
- The vehicles can return here.

For Mietwagen this makes the term narrower than for taxis, writes the Higher Administrative Court of Baden-Württemberg (*Verwaltungsgerichtshof*). An address where none of this happens is not enough. Letterbox companies whose premises exist only on paper are among the abuses described in Chapter 5.

COMMON MISTAKE

***"If the orders come through the app, the premises don't matter."***
An order from the app also comes in at the business, at the premises or at the operator's home (Chapter 1). And without a new order the car returns to the premises. The app does not change where the business is run.

## What the authorities want to see as proof

What the authority asks for as proof is up to the authority. Berlin, Cologne and Munich compared:

| | Berlin | Cologne | Munich |
|---|---|---|---|
| Office | lease and the landlord's confirmation that you may use it commercially; for a sublease, the owner's consent | commercial lease from two vehicles | lease or proof of ownership; for a rented flat, the landlord's consent |
| Parking spaces | one per vehicle, in the immediate vicinity, within walking distance, with a lease or rental agreement | one per vehicle, directly at the premises or no more than 100 metres away | proof of a parking space for each vehicle |
| Signage | not mentioned on the page | each space permanently assigned to one car and signposted with its number plate | not mentioned on the page |
| Flat as premises | same requirements as any premises | for one vehicle at most, check with the *Bauaufsichtsamt* (building control office) first | building permit may be needed, plus an application under the *Zweckentfremdungssatzung* (bylaw against misuse of housing) |

Information as of November 2026, based on the cities' pages and the Munich information sheet of August 2026.

The state office in Berlin also points out that, among other things, break rooms and sanitary facilities should be available for drivers.

PRACTICAL TIP

Read your licensing authority's notes before you sign a lease. The state office in Berlin, for example, publishes "Hinweise zur Antragstellung im Mietwagenverkehr". Go through the office and every parking space point by point.

**CHECKLIST VIEWING THE PREMISES**

- [ ] Is the place in the district of the authority you apply to?
- [ ] Can you accept orders, dispatch and keep records here?
- [ ] Are there break rooms and sanitary facilities for the drivers?
- [ ] Does the landlord allow commercial use in writing?
- [ ] Is there a parking space nearby for each vehicle that you can rent?
- [ ] Do the parking spaces meet your city's requirements, for example no more than 100 metres and a sign with the number plate in Cologne?

## Your own flat must meet the same requirements

The PBefG does not forbid having your premises in your own flat. But it distinguishes between the two: orders may come in at the premises or at your home, while the car returns to the premises. If your flat is to be the premises, it must provide everything listed above. In Berlin this means:

- Your landlord confirms that you may use the flat commercially.
- You have a parking space within walking distance for each vehicle.
- There are break rooms and sanitary facilities for your drivers.

If you rent, your landlord has a say as well. Then there is building law. If you use a flat commercially, you may need a building permit. Cologne and Munich say so explicitly:

- **Cologne:** If the premises are in a rented flat or in a purely residential area and you apply for one vehicle at most, you first check with the Bauaufsichtsamt whether you need to apply for a change of use. For more than one Mietwagen, Cologne requires a commercial lease.
- **Munich:** For a rented flat, the landlord's consent to commercial use is part of the application. The city does not check building law as part of the Konzession. A building permit may still be needed, because a change of use also requires one unless the law makes an exception. The city's Zweckentfremdungssatzung also applies: for commercial use of housing you apply to the *Amt für Wohnen und Migration* (office for housing and migration).

| | Own flat | Commercial premises |
|---|---|---|
| Rent until the Konzession | is paid anyway | comes on top, about three months |
| Landlord's consent | needed if you rent | covered in the commercial lease |
| Building law | a change of use may need a permit | commercial use must be allowed for the premises |
| Parking spaces | one per vehicle nearby, rented | one per vehicle nearby, rented |
| Break rooms and sanitary facilities | must be usable by drivers too | must be available |

| | Own flat | Commercial premises |
|---|---|---|
| Growth | Cologne: one vehicle at most in a flat | required in Cologne from two vehicles |

FROM PRACTICE

*In the same video the account is that the company was first registered at home. Problems with the landlord came quickly, and a business address with parking spaces was needed. The search for premises should therefore be finished before the notary appointment, the video says, or you pay the notary twice. Requirements also differ a lot between authorities: some want a name sign or a solid surface at every parking space, elsewhere a grass area is enough. Sometimes one washroom will do, sometimes there must be separate ones for women and men.*

## The lease has to outlast the waiting time

The PBefG sets no minimum term for the lease, and the state office in Berlin does not name one either. It asks for the lease and the confirmation of commercial use. Two other figures from the state office help with the term:

- With complete documents, it takes about three months until the Konzession arrives. You are already paying rent during that time.
- In Berlin the first licence is usually valid for two years.

What this means in money is shown by an example with an assumed €500 monthly rent for the office and two parking spaces and a deposit of two months' rent:

| Waiting time until the Konzession | Rent | Deposit | Total before the first order arrives |
|---|---|---|---|
| 3 months | 1,500.00 | 1,000.00 | 2,500.00 |
| 6 months | 3,000.00 | 1,000.00 | 4,000.00 |

Three months is the authorities' usual processing time from a complete application. If a document is missing or the authority extends the deadline, it takes longer. The law allows it up to three more months (Chapters 4 and 11).

If the lease ends before the licence, you need new premises, and the move must be cleared with the authority (see below).

CHECKLIST LEASE

- [ ] Commercial use explicitly allowed
- [ ] For a sublease: owner's consent
- [ ] Parking spaces in the lease or in a separate one, also with permission for commercial use
- [ ] Term planned beyond the waiting time and the duration of the first licence
- [ ] Rent for at least three months without income budgeted

## One parking space within walking distance for each vehicle

Because the cars return after each ride when there is no new order, they need room at the premises. In Berlin you prove a parking space in the immediate vicinity, within walking distance, for each vehicle. The state office gives no figure in metres. A space a few houses away may be enough, but the authority decides. You must prove the spaces with lease or rental agreements. Free parking on the street cannot be proven this way.

With every additional vehicle you need another parking space. Munich wants proof of a parking space for each vehicle with the application. Cologne sets a fixed limit: the parking space is directly at the premises or no more than 100 metres away. Each space is permanently assigned to one car and signposted with its official number plate. Whether a space a few houses away is enough therefore depends on your city.

The parking spaces thus also limit your growth. How many vehicles you get depends on your equity and your parking spaces (Chapter 11). Each additional vehicle later is an extension that needs a licence, and for each one you need another space.

| Vehicles | Parking spaces | Minimum equity |
|---|---|---|
| 1 | 1 | €2,250 |
| 2 | 2 | €3,500 |
| 5 | 5 | €7,250 |
| 10 | 10 | €13,500 |

There is one exception for municipalities with a large area. There the authority can set rules under which a Mietwagen without a new order may return to another parking location instead of the premises. The main seat and the parking location are then at least 15 kilometres apart. The exception needs approval. More on the *Rückkehrpflicht* (duty to return) in everyday work is in Chapter 17.

## If you move your premises

For a taxi, the licence expires when the premises move to another municipality. This rule does not apply to Mietwagen. Still, a move is more than a new address:

- You report significant changes to the authority unprompted and without delay. The licensing authority is also your supervisory authority.
- A significant change to the business needs approval.
- If you move into the district of another authority, that authority is in charge from then on.
- When you move to another municipality, you only register the trade at the new location. The new authority passes the data on to the old one.
- For a UG or GmbH, the business address in the commercial register changes.
- From the day of the move, the cars return to the new premises. A parking space at the old location does not become a return point just because it is convenient.

Munich describes the procedure in detail. You also report a move within the city to the Kreisverwaltungsreferat and present the certificate and extract without delay to have them reissued. You submit the lease or proof of ownership for the new premises beforehand, because the city checks it before issuing the new certificate. This costs €25 to €100, plus €47 to €50 for the trade notification depending on the legal form.

CHECKLIST MOVING

- [ ] New office and parking spaces checked against the authority's requirements
- [ ] Move cleared with the licensing authority in advance
- [ ] Lease for the new premises submitted, in Munich before the reissue
- [ ] Certificate and extracts presented for amendment
- [ ] Trade registered at the new location
- [ ] For a UG or GmbH: business address in the commercial register changed
- [ ] All drivers know where to return to from the day of the move

## At a glance

- The PBefG does not prescribe a legal form. Sole trader, GbR, UG and GmbH are all possible.
- A UG or GmbH is created at the notary and by entry in the commercial register. The certificate is only issued once the entry is proven. You rent the premises before that.
- The Fachkunde is proven by the operator or the management. In a Berlin GbR, as a rule all partners need it.
- Equity and reserves are the same in every legal form. Unencumbered private assets count for a sole trader, but not automatically for a UG or GmbH.
- You can hire drivers in any legal form. A GmbH limits liability, but not for private guarantees, and not for taxes or social contributions left unpaid through fault.
- The Gewerbeanmeldung is a notification, not a licence. The tax office (one month) and BG Verkehr (one week) follow.
- Your premises are where you actually run the business: orders, dispatch, records, the cars' return.
- You need a parking space for each vehicle, within walking distance in Berlin and no more than 100 metres from the premises in Cologne. Your own flat must provide this too, and it may also need a building permit.
- Expect at least three months of rent before the Konzession arrives. Clear any move with the authority beforehand.

Continue with Chapter 11: The Konzession.

PART 2 · THE MIETWAGEN BUSINESS

# 11

# The Konzession

The *Konzession* (operating licence) is the licence that allows you to carry passengers in a *Mietwagen* (hire car with driver). Without it no car goes out, not through Uber or Bolt either. Which requirements the law sets is covered in Chapter 4. Where this step sits on the whole route to your own company is shown in Chapter 8.

This chapter is about the application itself: where you file it, which documents you need and in what form, what it costs, how the procedure at the authority works and how many vehicles you get. Then comes what happens after the licence: reporting every change, keeping the certificate up to date and renewing it in time. The examples come mainly from Berlin, Hamburg and Munich.

## In the law, the Konzession is called Genehmigung

In the industry people say Konzession, licence or Mietwagenschein. The law speaks of a *Genehmigung* (licence) for transport with Mietwagen. It always means the same thing. Forms and decisions of the authorities mostly use the word Genehmigung.

The licence belongs to the company, not to the driver and not to the car. But it only applies to specific vehicles, and their number plates are listed in the certificate. What else it contains is set by law:

| The licence certificate (*Genehmigungsurkunde*) states | What that means for you |
|---|---|
| name and premises (*Betriebssitz*) of the operator | The premises are where orders come in and where the cars return to (Chapter 10). |
| the type of service, here Mietwagen | Taxi rules such as fixed fares and the duty to operate do not apply to you, the Mietwagen rules do (Chapter 1). |
| the period of validity | After that you need a new licence. |
| conditions and requirements, if there are any | They are as binding as the law. |
| the official number plates of the vehicles | Only these cars may operate. A new car needs an entry. |
| the supervisory authority | It checks on you after the licence is granted. |

The certificate or an abridged official copy, the *Auszug* (extract), travels with the car on every ride, on paper or electronically. At an inspection the driver shows it (Chapter 4).

## There is no cap for Mietwagen

For taxis the number of licences may be capped. The authority must refuse a new taxi licence if it would threaten the functioning of the local taxi trade. To assess this, it may set an observation period (*Beobachtungszeitraum*) that should last no more than one year. When licences are granted, new applicants and existing companies are given fair consideration, within each group in the order of their applications. Each applicant usually gets only one licence. New applicants receive it for two years and may not transfer it during that time. That is where the waiting lists for taxi licences come from.

None of this applies to Mietwagen. These two rules in the law only refer to taxi services. So for a Mietwagen the authority does not examine whether the city can take more vehicles. Stuttgart states explicitly on its page on Mietwagen licences that the number of licences is not limited.

| | Taxi | Mietwagen |
|---|---|---|
| Cap on the number of licences | possible if the taxi trade would otherwise be at risk | none |
| Observation period and waiting list | possible, in Berlin since 16 February 2026 | do not exist |
| Licences per application | usually one | as many vehicles as you can back up |
| Transfer to others | only together with the company or a substantial part of it, not at all for new applicants for two years | also needs approval from the authority |

Berlin shows the difference clearly right now. Since 16 February 2026 an observation period for taxis applies there. While it runs, the *Landesamt für Bürger- und Ordnungsangelegenheiten* (Berlin State Office for Citizens' and Regulatory Affairs) grants no new taxi licences and no extensions. Anyone who wants to start can be put on a waiting list. According to the *IHK* (chamber of commerce) in Berlin, this does not affect Mietwagen services.

So you can still get a Mietwagen Konzession in Berlin, even if you want to drive for Uber and Bolt. It is still not easy. The Landesamt checks closely. In 2024 it revoked 74 licences covering 1,427 vehicles and refused 143 applications covering 1,917 vehicles. Since August 2023 the platforms in Berlin have had new Mietwagen companies and their vehicles checked by the Landesamt in advance (Chapter 5).

A condition of a different kind applies in Hamburg. Since 2025 the city only approves vehicles that a company uses as a Mietwagen for the first time if they are locally emission-free (Chapter 6). This does not cap the number of licences, but it does limit the choice of vehicles (Chapter 12).

COMMON MISTAKE

***"You have to buy a Mietwagen Konzession from someone."***

You apply for a Mietwagen Konzession at the authority and pay a fee, not a purchase price. A market for licences can only exist where their number is capped, which means taxis. Even there, the rights from a taxi licence may only be transferred together with the whole company or a substantial, clearly separable part of it. Every transfer needs approval, and whoever takes over must be reliable, professionally competent and financially sound themselves.

## You file the application with the authority for your premises

Each federal state decides which authority grants licences. The authority in charge is the one for the district where your premises are. That is why your premises must be settled before you apply (Chapter 10). If you move later, a different authority may become responsible.

| City | Authority | How you apply |
|---|---|---|
| Berlin | Landesamt für Bürger- und Ordnungsangelegenheiten, Fahrerlaubnisbehörde Personenbeförderung | in writing, by post or through one of the Landesamt's two letterboxes |
| Hamburg | Behörde für Verkehr und Mobilitätswende | in writing or online through the linked application portal |
| Munich | Kreisverwaltungsreferat, Gewerbeamt, commercial road transport sub-unit | in person, by appointment only, booked online |
| Cologne | City of Cologne | with the application documents the city hands out or sends you |
| Düsseldorf | Straßenverkehrsamt (road traffic office) | with the city's forms, including a vehicle and a driver list |
| Stuttgart | Führerscheinstelle (driving licence office) | online through the service-bw portal with a service account, or with the application form |

The law allows the application and documents to be submitted electronically. Whether and how that works is up to the authority. Berlin still wants the application on paper. Hamburg recommends submitting the application early, long before you want to start operating.

The law also sets what the application must contain. The authorities' forms ask for exactly that:

- name, place of residence and premises, for an individual also date and place of birth,
- whether you already hold licences,
- start and end of the period of validity you apply for,
- the form of service, that is Mietwagen,
- number, type and capacity of the vehicles, measured in seats.

Berlin has the vehicles entered on Anlage 5, a vehicle overview form. Each vehicle on it costs a fee. So think in advance about how many cars you start with. You can extend later.

## How the procedure works

FROM APPLICATION TO CERTIFICATE




If the authority does not refuse within the deadline, the licence counts as granted.

> The authority's deadline only starts once the application is complete. Every request for missing documents pushes the start back.

**Submit it complete.** The authority's deadline only starts once the application is complete. Hamburg writes that deadlines only begin with an application on which a decision can be made, and that requests for missing documents extend the processing. The authority may ask for additional information and documents.

**Information is obtained.** The authority must obtain information about you from the *Kraftfahrt-Bundesamt* (Federal Motor Transport Authority). That is why Berlin, Munich and Cologne request the extract from the *Fahreignungsregister* (driver fitness register) themselves. In Hamburg it is part of your documents.

**Other bodies are heard.** Before deciding, the authority consults the municipality where your premises are, the trade supervisory office, the IHK, the trade unions concerned and the transport associations. They have two weeks to respond. If you later only replace a vehicle, there is no consultation.

**Decision.** The authority decides in writing or electronically, within three months of receiving the application. If it cannot manage that, it sends you an interim notice (*Zwischenbescheid*) before the deadline ends and extends the deadline by no more than three months. If it does not refuse within the deadline, the licence counts as granted.

**No reservation.** There is no provisional licence, nor one granted subject to revocation. Conditions and requirements are allowed.

**Certificate.** Once the decision is final, you receive the licence certificate. A UG (mini limited company) or GmbH (limited company) only receives it once its entry in the *Handelsregister* (commercial register) has been proven. In Berlin the decision and the fee notice arrive by post at the company's address. The

authority informs the statutory accident insurer that it has granted the licence. By then at the latest, *BG Verkehr* (statutory accident insurer for transport) knows about you (Chapter 8).

COMMON MISTAKE

***"Three months after my letter the Konzession applies automatically."***
The three months only run from the complete application, and the authority can extend them by up to three months with an interim notice. If a page is missing, no deadline runs at all. And without a decision you have nothing to show the vehicle registration office (*Zulassungsstelle*). In Berlin it requires the licence decision (*Genehmigungsbescheid*) for the first Mietwagen (Chapter 12).

## The law sets the core documents

Every authority has its own list. A core is the same everywhere because it comes from the law. The application must include documents that let the authority assess your reliability and the safety and financial capacity of the business. Exactly which ones is set by the *Berufszugangsverordnung* (professional access regulation).

| Document | Issued by | Cost | Maximum age |
|---|---|---|---|
| Certificate of *Fachkunde* (professional competence) | IHK after you pass the exam | exam €280 in Berlin, €227 in Cologne | valid indefinitely |
| *Führungszeugnis* (certificate of good conduct) for submission to an authority | Federal Office of Justice, applied for at the citizens' office (*Bürgeramt*) or online | €13 | as set by the authority |
| Extract from the *Gewerbezentralregister* (central trade register) | Federal Office of Justice | €13 | as set by the authority |
| Extract from the Fahreignungsregister | Kraftfahrt-Bundesamt, often requested by the authority itself | in Berlin €3.30 per person, with the Konzession fee | – |
| Tax certificate (*Bescheinigung in Steuersachen*) | *Finanzamt* (tax office) | – | 3 months |
| Certificate of good standing (*Unbedenklichkeitsbescheinigung*) | municipality | – | 3 months |
| Certificate of good standing | health insurers | – | 3 months |
| Certificate of good standing | BG Verkehr | – | 3 months |
| Equity certificate (*Eigenkapitalbescheinigung*) or confirmed statement of assets (*Vermögensübersicht*) | tax adviser, auditor, bank and others | professional fee | 1 year |

| Document | Issued by | Cost | Maximum age |
|---|---|---|---|
| Lease for the premises and proof of parking spaces | landlord, with consent to commercial use | – | – |
| Extract from the commercial register, articles of association | registry court, notary | – | – |

The fees for the Führungszeugnis and the Gewerbezentralregister are stated by the Federal Office of Justice. The cost of the *Fachkundeprüfung* (professional competence exam) is covered in Chapter 9. For the certificates from the tax office, municipality, health insurers and BG Verkehr the law sets a maximum age, and also for the proof of equity. More on that in the next section.

**Who needs the proofs.** The certificates do not only concern the company. Hamburg wants them from the company, from the legal representative and from the person who manages the business. For a UG or GmbH, Munich also requires the certificates of good standing and the certificate from the insolvency court from the legal representatives and the operations management. If you have appointed managing directors (*Geschäftsführer*), you also need the Führungszeugnis and register extract for them. For a *GbR* (civil-law partnership), Berlin generally requires proof of professional competence from all partners.

**Which health insurers.** This means all insurers with which you insure or have insured employees, and your own if you are or were voluntarily or privately insured. That is how Stuttgart and Cologne put it on their pages. For a renewal in Berlin, the drivers' pension and unemployment insurance contributions are added.

**Which tax offices and municipalities.** Berlin wants the statement from the tax office for your premises and, if you live outside Berlin, also from the tax office for your place of residence. Cologne wants certificates from all municipalities where you have lived or run a business in the last five years.

PRACTICAL TIP

In Berlin, apply for the Führungszeugnis and the Gewerbezentralregister extract at the Bürgeramt so that they go straight to the Landesamt: the Führungszeugnis with document type “O”, the register extract with document type “9”, both with the purpose “Konzession PBefG – IV D 21”. Enclose the Bürgeramt’s receipt with your application. That way the Landesamt knows both are on their way.

## Every city also asks for its own proofs

Beyond the core, every authority has its own list. The differences are large, from bank statements to business plans:

| City | Also required |
|---|---|
| Berlin | identity card or passport; Fachkunde certificate as original and copy; statement of assets on the Landesamt's form with the complete bank statement for the last full month; certificate from BG Verkehr on the pre-registration of accident insurance contributions; Bürgeramt receipt; for a sublease, the owner's consent; for companies, proof of the managing directors' employment and the district office's (*Bezirksamt*) certificate of *Gewerbeanmeldung* (trade registration) |
| Hamburg | vehicle list, for rented or leased vehicles with the rental agreement or leasing list; vehicle registration certificate with registration type Mietwagen; Gewerbeanmeldung; extract from the Fahreignungsregister |
| Munich | certificate from the insolvency court; staff list with start date and health insurer; vehicle list; clearance certificate from the city treasury; for each vehicle, proof of installation of a TSE-capable *Wegstreckenzähler* (distance meter). The city itself requests the Führungszeugnis, Gewerbezentralregister, Fahreignungsregister and enforcement portal, the first two with your consent |
| Cologne | business plan or one-year forecast of income and costs, with expected income and kilometres per vehicle; certificate from the insolvency court; proof of insurance that the vehicles are insured as passenger hire cars; a *Dienstanweisung* (service instruction) if you appoint managing directors or run more than ten Mietwagen |
| Düsseldorf | vehicle list, driver list and statement of assets on the city's forms |
| Stuttgart | for appointed managing directors, the employment contract |

Two things stand out. First, Hamburg and Munich want details of the vehicles with the application, whereas Berlin only wants the licence decision at registration. So when you need the car depends on your city (Chapter 12). Second, Berlin checks the premises more closely than many expect. Break and hygiene rooms for the drivers should be available there, as the *Arbeitsstättenverordnung* (workplace regulation) provides.

Cologne is the only one of the six cities that asks for a business plan. Chapter 7 shows how to estimate income and costs per vehicle realistically. You can use those figures for the forecast, replaced by your own quotes.

## Certificates may be no more than three months old

For the certificates from the tax office, municipality, health insurers and BG Verkehr, the reference date may be no more than three months back. For the equity certificate or the statement of assets it is no more than one year. The count starts from the day the authority has all the documents, not from your first letter. Cologne states this on its page next to every single certificate. What this looks like on a timeline is shown in the graphic in Chapter 8.

An example with made-up dates shows where the trap lies:

| Date | What happens | Consequence |
|---|---|---|
| 2 March | tax office certificate dated 2 March | valid until 2 June |

| Date | What happens | Consequence |
|---|---|---|
| 10 March | application submitted with all certificates, proof of parking space still missing | the authority's deadline is not running yet |
| 20 May | authority asks for the proof of parking space | – |
| 12 June | proof of parking space arrives, now everything is there | reference date is more than three months back |
| afterwards | ask the tax office and the other bodies again | waiting time gets longer |

PRACTICAL TIP

Only get the certificates once everything else is in place: Fachkunde, premises, parking spaces, trade registration. Then request them all in the same week and submit everything together. If a page is missing and only arrives weeks later, a certificate from the start may be too old by then.

CHECKLIST BEFORE SUBMITTING

- [ ] My authority's list and forms in the current version
- [ ] Fachkunde certificate, in Berlin original and copy
- [ ] ID, for companies register extract and articles of association
- [ ] Lease with consent to commercial use
- [ ] Proof of a parking space for every vehicle
- [ ] Proof of equity no more than one year old
- [ ] Tax office, municipality, health insurers, BG Verkehr in the same week
- [ ] Führungszeugnis and register extract requested, receipt enclosed
- [ ] Vehicle list, if my city already wants it now
- [ ] Copy of every page for me, submission date noted

## How to prove your equity

You prove your equity with an equity certificate following the template in Annex 1 of the professional access regulation under the *PBefG* (Passenger Transport Act). It may be issued by auditors, sworn accountants, tax advisers, authorised tax agents, specialist tax lawyers, corresponding firms and banks. A new company has no annual accounts yet. In that case a statement of assets confirmed by one of these bodies is enough.

How much you need follows from a simple calculation: €2,250 for the first vehicle and €1,250 for each additional one (Chapter 4). For four vehicles that is €2,250 plus three times €1,250, so €6,000. The table for one to ten vehicles is in Chapter 8.

What you may add as reserves depends on the legal form. For a sole trader (*Einzelunternehmen*), unencumbered private assets count too; for a UG or GmbH, not automatically. For each reserve you need an additional certificate (Chapter 10).

The cities handle this differently:

| City | What the proof looks like |
|---|---|
| Berlin | statement of assets on the Landesamt's form, Anlage 1, confirmed by a tax adviser; plus the complete bank statement for the last full month. Equity certificate and additional certificates on Anlage 2. Cash does not count |
| Cologne | official forms that the city issues with the application documents |
| Düsseldorf | the city's own form for the statement of assets |
| Munich | proof of equity; the reference date of the statement of assets may be no more than one year back |

COMMON MISTAKE

***"I pay the equity as a fee and then it's gone."***
Equity is an asset of your company that must be provably there on the day of the application. After that you may use it for the business. At renewal, however, the authority checks again whether the business is financially sound (Chapter 4).

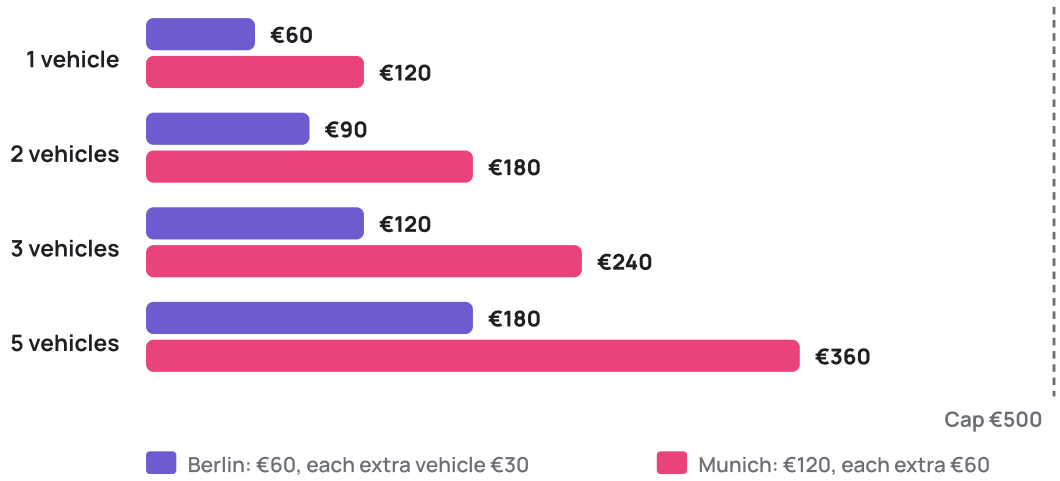
## The fee is between €50 and €500

What an authority may charge for the Konzession is set by the fee regulation under the PBefG. Within that range the authority sets the fee.

| Official act | Fee under the fee regulation |
|---|---|
| Licence for Mietwagen | €50 to €500 |
| Licence for taxi and Mietwagen together | €100 to €1,465 |
| Extension, for example by further vehicles | €50 to €1,000 |
| Amendment of the certificate when a vehicle is replaced | €25 per vehicle |
| Transfer of a licence | €50 to €1,000 |

Berlin charges €60 for the first vehicle and €30 for each further one in the same application, for the first grant as well as for a renewal or extension. On top come €3.30 per responsible person for the information from the *Verkehrszentralregister* (central traffic register). Munich generally charges €120 and €60 for each further vehicle. Hamburg names no fixed amount, only the cap of €500. The fee there depends on the number of vehicles and the effort involved. In Hamburg you can pay in advance, by Girocard, possibly by credit card or on invoice.

KONZESSION FEE BY NUMBER OF VEHICLES




Fees for the first Konzession as stated by the Berlin Landesamt and the City of Munich. Hamburg only states the cap of €500.

A refusal costs money too. If Munich refuses or you withdraw the application, you pay up to 75 percent of the fee. With two vehicles that is up to €135 of €180. So an incomplete application that you end up withdrawing is not free.

This is what the fees up to the Konzession look like for a sole trader in Berlin, depending on how many vehicles you start with:

| Item | 1 vehicle | 2 vehicles | 5 vehicles |
|---|---|---|---|
| Fachkundeprüfung at IHK Berlin | 280.00 | 280.00 | 280.00 |
| Führungszeugnis | 13.00 | 13.00 | 13.00 |
| Extract from the Gewerbezentralregister | 13.00 | 13.00 | 13.00 |
| Konzession | 60.00 | 90.00 | 180.00 |
| Information from the Verkehrszentralregister, one person | 3.30 | 3.30 | 3.30 |
| **Total** | **369.30** | **399.30** | **489.30** |

The fees barely grow with the number of vehicles. A larger start gets expensive elsewhere: equity, at least €7,250 for 5 vehicles, parking spaces and the vehicles themselves. Not included are the Gewerbeanmeldung, the fee for confirming the statement of assets and the rent. What setting up costs in total is calculated in Chapters 7 and 8.

## Expect three months from the complete application

The law gives the authority three months, which it can extend by no more than three more. The cities name similar times, Hamburg a lower limit too:

| City | Processing time according to the authority | When the time starts |
|---|---|---|
| Berlin | about 3 months | once the documents are complete |
| Hamburg | usually 2 weeks to 3 months, 3 months longer if needed | with an application on which a decision can be made |
| Munich | 3 months | – |
| Cologne | up to 3 months | after all documents have arrived |
| Düsseldorf | up to 12 weeks | – |

The key word is complete. Every missing document costs time, and every request for more can make a certificate too old. What to get done during the wait, so that everything is ready after the decision, is listed in Chapter 8: vehicles, insurance, drivers and order intake.

FROM PRACTICE

*The video "Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)" (YouTube channel "Adiyan", December 2025) says that after submitting the documents you should expect three to six months until the licence arrives. How fast it goes depends on the local authority. You should therefore be able to pay for the premises for at least three months, better half a year, without getting into difficulty. This waiting time is the phase in which you get the vehicles. The Landesamt in Berlin is often hard to reach. You should be persistent, but always friendly.*

With the decision you go to the vehicle registration office. In Berlin it requires the licence decision for the first registration of a Mietwagen to a company. The certificate or Auszug is not enough, not even when you later change a vehicle. In Hamburg, by contrast, a vehicle registration certificate with registration type Mietwagen is already part of the application. Munich wants proof of installation of a TSE-capable Wegstreckenzähler for each vehicle with the application. So ask your authority early in which order it wants vehicle and licence. The route from the decision to a car ready to drive is described in Chapter 12.

## How many vehicles you get depends on equity and parking spaces

There is no maximum. You apply for a specific number of vehicles, and their number plates go into the certificate (Chapter 4). The number is limited by what you can prove:

- **Money:** equity and reserves according to the formula above, at least €13,500 for ten vehicles.
- **Space:** a parking space near the premises for every vehicle, within walking distance in Berlin, no more than 100 metres away in Cologne (Chapter 10).
- **Organisation:** If the size of the company requires it, you issue a general service instruction for driving and operating staff. If you appoint an operations manager (*Betriebsleiter*), it is mandatory, and the authority can ask for it. Cologne requires it from the eleventh Mietwagen.

If you want to grow later, each additional vehicle is an extension that needs a licence. The fee regulation provides €50 to €1,000 for this; Berlin charges the same €60 and €30 as for the first application. Your equity must then cover the new total number. In Berlin the extension is a separate application with no fixed date. There you prove a parking space within walking distance for each new vehicle and a Wegstreckenzähler for each vehicle.

An example: you start with two vehicles and €3,500 in equity. After a year you want to grow to four. For that you then need €6,000, so €2,500 more than at the start, and two more parking spaces.

The law does not set a number for how many companies you may run with one proof of Fachkunde. But it does require that the operator or the person managing the business for them is professionally competent. The authorities check whether this person really runs the business. Berlin requires proof of employment for appointed managing directors, Stuttgart the employment contract. Managing directors who are only figureheads are among the patterns reported by the Munich Kreisverwaltungsreferat (Chapter 5).

## You report every change after the licence to the authority

Getting the certificate does not end your dealings with the authority. What the certificate states must be correct. If something changes, you report it. The Landesamt in Berlin wants every change in writing and names its own fees for it:

| Change | What you do | Fee in Berlin |
|---|---|---|
| Replace a vehicle | submit the original certificate and Auszug with the documents for the new car (Chapter 12) | €25 for new certificate and Auszug |
| Give up a vehicle without replacement | present the certificate for amendment | not stated |
| Move the premises | lease, trade registration update (*Gewerbeummeldung*), amended vehicle registration certificate, original certificate and Auszug | €25 for certificate and up to five Auszüge, further Auszüge cost extra |
| new managing director | report in writing, personal documents | €150, each further one in the same application €100, plus €3.30 each for the register information |
| new operations manager | report in writing | €150 |
| certificate or Auszug lost | apply for a replacement | €20 for the certificate, €10 for an Auszug |
| close the business | certificate, Auszug and, if applicable, trade deregistration (*Gewerbeabmeldung*) with a short reason | none |

The law requires the certificate to be amended when a vehicle is changed or taken out of service. Munich requires you to report a change of operations manager without delay and to clarify a move within the city in advance (Chapter 10). In Berlin you cannot report the closure of the business in advance.

If the licence ends in any way other than expiry, for example through revocation, the authority withdraws the certificate without delay. If that is not possible, it declares the certificate invalid at your expense.

PRACTICAL TIP

Keep a list for each certificate: number plate, date of registration as a Mietwagen, date of the last *Hauptuntersuchung* (vehicle inspection), date of entry in the certificate. That way you can see at a glance whether every car on the road is also in the certificate.

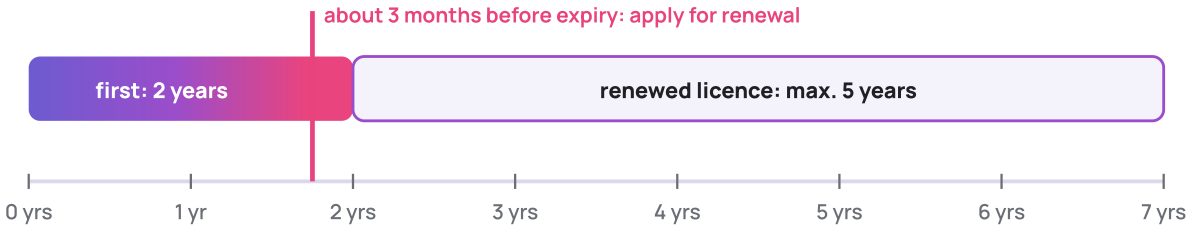
## The Konzession is valid for no more than five years

A Mietwagen licence is never valid for longer than five years. The authority sets exactly how long. Hamburg explicitly names a maximum of five years on its page.

COMMON MISTAKE

***"The first Konzession is valid for five years."***
Five years is the upper limit, not the rule. In Berlin the first Mietwagen licence usually runs for two years, the Landesamt writes.

EXAMPLE BERLIN: FIRST LICENCE AND RENEWAL




**For a renewal in Berlin you also submit:**

- **Annual accounts for the last two years** and BWA for the current year
- **Transport orders from the last** two years, per vehicle
- **Proof of a Wegstreckenzähler** for every vehicle
- **Vehicle list with inspection reports** and driver list

In Berlin the first licence usually runs for two years. At renewal the authority looks at what happened during that time.

After that you have to renew the licence. In Berlin you apply for renewal about three months before expiry, while the old licence is still valid. If it has expired, you file a new application for a grant, the Landesamt writes. When granting a licence again, Munich usually does not ask for all documents once more. There you usually only have to prove your Fachkunde with the first application.

At renewal the authority checks the requirements from Chapter 4 again. What happened in the first years then counts too: substantial arrears in taxes and social security contributions as well as serious breaches of the PBefG. Berlin wants to see more for this than with the first application:

| Document for renewal in Berlin | What the authority reads from it |
|---|---|
| annual accounts for the last two financial years and the *BWA* (monthly management accounts) for the current year, or alternatively profit and loss statements | whether the business is economically viable |
| statement of assets with last month's bank statement | whether the equity is still sufficient |
| transport orders of the last two years per vehicle; in individual cases also cash books or original records | whether orders came in at the premises and were recorded |
| proof of a Wegstreckenzähler per vehicle | whether the equipment is right |
| vehicle list with Hauptuntersuchung reports and driver list | whether the cars have been inspected and who drives them |
| certificates from social insurance, including the drivers' pension and unemployment insurance, and from BG Verkehr | whether contributions have been paid |

The Landesamt prefers to receive the orders and the proof of the Wegstreckenzähler by email. If you have recorded your orders properly for two years, you simply hand them in. If you have not, you are in a weak position at renewal. How to accept and record orders is described in Chapter 17.

**CHECKLIST RENEWAL**

- [ ] Expiry date of the licence in the calendar, reminder four months ahead
- [ ] Application filed about three months before expiry
- [ ] Annual accounts and current BWA ready
- [ ] Order records of the last two years exported per vehicle
- [ ] Proof of the Wegstreckenzähler for every vehicle
- [ ] Hauptuntersuchung reports for all vehicles, driver list up to date
- [ ] Certificates from tax office, health insurers and BG Verkehr obtained within one week
- [ ] Equity available for the current number of vehicles

**FROM PRACTICE**

*The same video says that by the extension after two years at the latest, the authority looks at the company's history: liquidity, orders and whether the vehicles returned to the premises. The video's recommendation is clear: stick to the Rückkehrpflicht (duty to return), even if it costs turnover and makes daily work harder.*

The Rückkehrpflicht means: after every order the car returns to the premises, unless it has already received the next order before or during the ride (Chapter 1).

## At a glance

- In the law the Konzession is called Genehmigung. It belongs to the company and applies to the vehicles whose number plates are in the certificate.
- For Mietwagen there is no cap and no waiting list. Observation periods only affect taxis, in Berlin since 16 February 2026. You do not buy a Mietwagen Konzession, you apply for it.
- The authority for your premises is in charge. It consults other bodies for two weeks and requests information from the Kraftfahrt-Bundesamt.
- The law sets the core documents. Every city also asks for its own proofs, Cologne for example a business plan, Munich proof of installation of the Wegstreckenzähler.
- Certificates may be no more than three months old, the proof of equity no more than one year, counted from the day all documents are with the authority.
- The fee is between €50 and €500. Berlin charges €60 for the first and €30 for each further vehicle, Munich €120 and €60. With all fees up to the Konzession you reach €369.30 in Berlin with one vehicle.
- Expect around three months from the complete application. The deadline only starts when nothing is missing.
- You report every change: vehicle replacement, premises, managing director, operations manager.
- Five years is the maximum. In Berlin the first licence usually runs for two years. For renewal you show the accounts, orders and Wegstreckenzähler of the last two years.

**Continue with Chapter 12: The vehicle.**

PART 2 · THE MIETWAGEN BUSINESS

# 12
# The vehicle

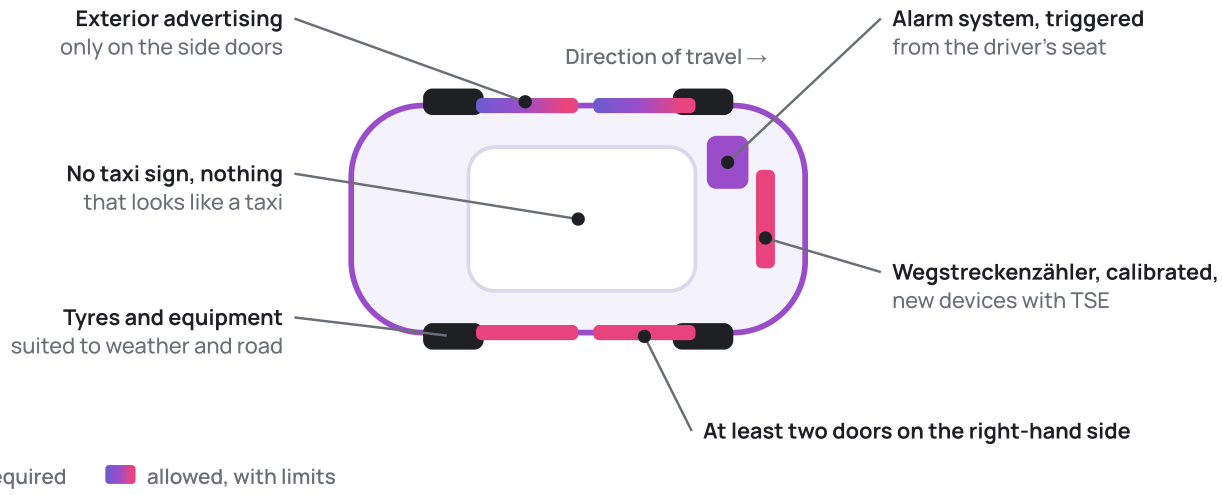
The car is the biggest expense when you start. Before you buy, you need to know what it must be able to do: what the rules require, what Uber and Bolt want on top, how it is registered and insured as a *Mietwagen* (hire car with driver), and whether you buy, finance or lease it.

This chapter follows a vehicle from choosing it to the first ride and beyond: equipment, the *Wegstreckenzähler* (distance meter), appearance, platform rules, Hamburg's electric-car requirement, registration, the *Hauptuntersuchung* (vehicle inspection), changing vehicles, insurance and financing. At the end, a sample calculation shows what one car costs up to the first ride.

## The law prescribes no model, but it does prescribe equipment

Which car you drive is up to you. But the *BOKraft* (operating regulation for passenger transport) sets out what every Mietwagen must have. A Mietwagen is also always a passenger car, meaning a vehicle for no more than nine people including the driver (Chapter 1).

WHAT EVERY MIETWAGEN MUST HAVE




> The law prescribes no model, but it does prescribe the equipment. Only an exemption permit from the authority can release you.

| What every Mietwagen must have |
|---|
| at least two axles and four wheels |
| at least two doors on the right-hand side |
| an alarm system you trigger from the driver's seat. It sounds the horn at intervals and flashes the headlights and rear indicators |
| an easy-to-read Wegstreckenzähler or a software-based system with a conformity assessment. Calibration law applies |
| a technical security device, *TSE* for short, in the Wegstreckenzähler, depending on the device |
| equipment suited to road and weather: if needed, winter tyres, snow chains, tools and a means of towing |
| signs and equipment fitted so that nobody is endangered or obstructed |

A partition to protect the driver is allowed but not required. The BOKraft requires a navigation device only for taxis.

Many cars come with two doors on the right from the factory. The alarm system and the Wegstreckenzähler, on the other hand, are retrofitted and cost money and time. The video quoted in the box at the end of this chapter mentions at least €2,000.

CHECKLIST BEFORE BUYING

- ☐ two doors on the right-hand side
- ☐ space and connection for Wegstreckenzähler and alarm system clarified
- ☐ workshop for installation found, appointment before registration
- ☐ the platform's age, seat and category rules for your city checked
- ☐ in Hamburg: zero local emissions
- ☐ insurance quote for use as a Mietwagen
- ☐ if leasing: consent to commercial passenger transport
- ☐ if buying: VAT and input tax worked out

## The Wegstreckenzähler is mandatory, even for app orders

Every Mietwagen needs a Wegstreckenzähler, no matter where the orders come from. For some years a second duty has applied: the meter must record every ride so that it cannot be changed unnoticed. A TSE makes sure of that. From when it is mandatory depends on the device (Chapter 6):

| Wegstreckenzähler | TSE required |
|---|---|
| first placed on the market after 30 June 2024 | from day one |
| older device with a digital interface for a TSE | from 1 January 2027 |
| older device without such an interface | no TSE duty, but every ride must still be recorded individually |

So if you buy a new device today, you need a TSE straight away. Munich already requires, with the *Konzession* (operating licence) application and with every change of vehicle, proof of installation of a TSE-capable Wegstreckenzähler for each vehicle (Chapter 11). The *Kreisverwaltungsreferat* (Munich's licensing office) issued a separate information letter on this on 27 November 2025.

A retrofitted Wegstreckenzähler must be calibrated. Calibration costs €125 per device (Chapter 8). In Berlin, the certificate from the *Eichamt* (calibration office) is part of the documents when you have a vehicle entered in the licence certificate (*Genehmigungsurkunde*). Which devices exist, how you report them to the *Finanzamt* (tax office) and which calibration intervals apply is covered in Chapter 32.

Only an exemption permit from the competent authority can release you from this duty. It can be granted revocably and with conditions. Düsseldorf has its own form for it, and Stuttgart states on its website that exemptions are possible. Berlin is strict: since 1 January 2021 the *Landesamt* (Berlin's state office) grants such exemptions only in justified and comprehensible individual cases. If orders come in through electronic media such as a smartphone app, the Wegstreckenzähler must in principle be used, and there is no exemption. This also applies to older licences as soon as vehicles are newly added to the certificate from 2021 onwards.

COMMON MISTAKE

***"If you only drive through Uber and Bolt, you don't need a Wegstreckenzähler."***
The duty applies to every Mietwagen, no matter where the orders come from. In Berlin, the Landesamt explicitly rules out an exemption for orders via apps. Without a decision from your authority, the duty applies.

If you drive a vehicle licensed both as a taxi and as a Mietwagen, the rules for taxis or for Mietwagen apply depending on the ride. If such a vehicle is used as a Mietwagen only to a small extent, the authority can allow the taxi's fare meter to be used instead of the Wegstreckenzähler. Passengers must be told about this.

PRACTICAL TIP

When you buy a used Mietwagen, ask for the installation confirmation and the calibration certificate of the Wegstreckenzähler, and check whether the device has a TSE or an interface for one. That decides whether the 1 January 2027 date applies to you or whether you have to retrofit straight away.

## A Mietwagen must not look like a taxi

Taxis are recognised by their light ivory paint and the roof sign reading "Taxi". Signs and features reserved for taxis must not be used on a Mietwagen. Advertising for Mietwagen must not lead to confusion with taxi services either. If you drive a vehicle licensed for both taxi and Mietwagen use, the taxi sign must not be visible on Mietwagen rides.

| | Taxi | Mietwagen |
|---|---|---|
| Colour | light ivory | free, as long as nothing recalls a taxi |

| | Taxi | Mietwagen |
|---|---|---|
| Roof sign | illuminated “Taxi” sign | prohibited |
| Meter | taximeter or approved software system | Wegstreckenzähler or approved software system |
| Navigation device | required | not required |
| Exterior advertising | only on the side doors | only on the side doors, unless the state allows otherwise |

Exterior advertising on a Mietwagen is in principle allowed only on the side doors. The states can allow general exceptions. In Stuttgart, advertising on Mietwagen is allowed on all body parts, based on a general ruling (*Allgemeinverfügung*) of the *Regierungspräsidium Stuttgart* (regional authority) dated 11 January 2008. Whether your city allows more than the doors is something your licensing authority knows.

> PRACTICAL TIP
>
> If you plan lettering with your company name or a platform’s logo, check it against two questions before applying the foil: Is it only on the doors, or has your city allowed more? And does its colour, lettering or shape recall a taxi?

## Uber and Bolt have their own requirements

If you want to drive through platforms, the car must also meet their rules. They change more often than laws. As of November 2026 they look like this:

| | Uber | Bolt |
|---|---|---|
| Legal basis | all BOKraft requirements | local requirements met |
| Registration | valid Konzession for commercial passenger transport | registered as Mietwagen or taxi; for a Mietwagen, “Mietwagen” in the registration certificate |
| Doors and seats | at least two doors on the right | in Berlin, at least four seats excluding the driver |
| Condition | good condition without damage | clean inside and out, without damage |
| Age | no information on the page | generally ten years; in Berlin, 21 years from the year of registration for the standard category |
| Models | own list of accepted models, varies by city | higher categories with additional requirements |
| Insurance | commercial insurance | – |

Bolt's pages contradict each other on the maximum age. The general page on vehicle documents says ten years, the Berlin page 21 years for the standard category. Which vehicle models Uber accepts is set by Uber for each city (Chapter 3).

> **PRACTICAL TIP**
>
> Before buying, check on the platform's website which age, number of seats and category apply in your city. A car the platform does not accept earns no money there.

How to become a fleet partner and register vehicles in the app is covered in Chapter 15.

## In Hamburg the vehicle must have zero local emissions

The states may issue their own rules on emissions from taxis and Mietwagen. If a vehicle in an application does not meet these rules, the authority can refuse the licence (Chapter 6).

Hamburg has done so. Since 1 January 2025, the city licenses a vehicle that a company wants to use as a Mietwagen for the first time only if it has zero local emissions. This means vehicles that emit no carbon dioxide, no carbon monoxide and no nitrogen oxides while running. The law does not prescribe which technology achieves this. The city counts hybrids as combustion vehicles.

| Vehicle | Zero local emissions required from |
|---|---|
| passenger car a company uses as a Mietwagen for the first time | 1 January 2025 |
| vehicle with at least eight seats | 1 January 2027 |
| vehicle in which passengers in wheelchairs can travel | 1 January 2027 |
| classic cars, vehicles with special bodies | exemption possible in individual cases |

So a pure combustion car is no longer an option in Hamburg, and neither is a hybrid. Plan charging and range before you decide on a model. Uber itself writes that a lack of charging infrastructure, limited range and empty runs caused by the *Rückkehrpflicht* (duty to return) make it harder for partner companies to switch to fully electric cars (Chapter 6). After each order the car returns to the premises (*Betriebssitz*), unless it has already received the next order before or during the ride. Every return trip costs range. A charging point at or near your premises is therefore more than a convenience.

Electric cars do have an advantage in vehicle tax (*Kfz-Steuer*). Fully electric vehicles first registered by 31 December 2030 are exempt from the tax for ten years, until 31 December 2035 at the latest. The exemption applies only once per vehicle and passes to the new keeper when a used electric car is bought, as long as it is still running. That is why Munich asks for the SEPA direct debit mandate for the Kfz-Steuer on fully electric vehicles only from the tenth year.

Outside Hamburg there is no such requirement. Bolt wants to raise the share of zero-emission vehicles on its platform in Europe to 50 percent by 2030, and Uber wants to become a zero-emission platform by 2040. These are company goals, not obligations for you (Chapter 6).

## The car is registered as a Mietwagen

A Mietwagen is not a private car with a Konzession. It is registered as a Mietwagen, and the registration certificate, the *Zulassungsbescheinigung Teil I* (vehicle registration certificate, part I), says "Mietwagen". When this happens is handled differently by each authority. Chapter 8 gives an overview of the order in Hamburg, Berlin and Munich. In short: Hamburg wants the registration certificate showing the registration type Mietwagen with the application, Berlin registers only once the licence decision (*Genehmigungsbescheid*) has been issued, and Munich wants proof of installation of the Wegstreckenzähler with the application.

Berlin and Munich show what the registration office (*Zulassungsstelle*) wants to see:

| Document | Berlin | Munich |
|---|---|---|
| Application for registration | yes | – |
| Zulassungsbescheinigung Teil I and Teil II | yes | Teil II for a new registration, Teil I for a re-registration |
| Proof of the licence | Genehmigungsbescheid; according to the Landesamt, the licence certificate or extract (*Auszug*) is not enough for the first registration | premises in Munich and a registered taxi or Mietwagen business |
| Electronic insurance confirmation, *eVB* for short | issued so that it covers use as a Mietwagen | must also cover the risk of commercial passenger transport |
| ID | with proof of residence | ID card or passport |
| for companies | extract from the commercial register (*Handelsregister*) and *Gewerbeanmeldung* (trade registration) | register extract, no more than three years old, and Gewerbeanmeldung |
| Hauptuntersuchung | proof of a valid inspection | inspection report for a re-registration |
| Kfz-Steuer | SEPA direct debit mandate | SEPA direct debit mandate, for fully electric vehicles only from the tenth year |
| Manufacturer's certificate of conformity | – | if the vehicle has EU type approval |
| Fee | according to the road traffic fee schedule; later change of use €12.60 | from €40, up to €250 with special documents or exemptions |

In Berlin the registration office does not make the number plates; they cost extra. In Munich you go to the *Gewerbeamt* (trade office) only with an appointment. If you have an existing car changed to Mietwagen use later on, the period until the next Hauptuntersuchung becomes shorter, according to the Berlin registration office. The interval between two inspections is then one year.

COMMON MISTAKE

***"I'll register the car privately first and switch it over later."***
That works, but the later change of use costs an extra €12.60 in Berlin, and the period until the next Hauptuntersuchung is cut to one year. You may not carry passengers with a private registration. Bolt requires "Mietwagen" in the registration certificate, and the eVB must match use as a Mietwagen.

## The extraordinary Hauptuntersuchung comes before first use

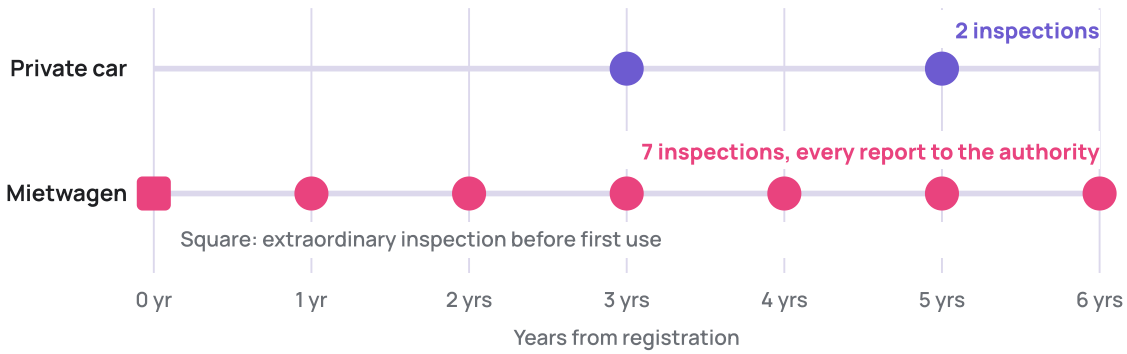
Before a vehicle drives for your company for the first time, you have an extraordinary Hauptuntersuchung carried out at your own expense. You send the report to the licensing authority immediately. For a brand-new car with general type approval, the check can be limited to whether the BOKraft requirements are met. The number plate of each vehicle is listed in the licence certificate (Chapter 4).

From then on, a different rhythm applies than for a private car:

| | Private car | Mietwagen |
|---|---|---|
| before first use | – | extraordinary Hauptuntersuchung |
| Hauptuntersuchung | every 24 months, for a new car first after 36 | every 12 months |
| also checked | – | whether the vehicle complies with the BOKraft |
| report to the authority | – | after every Hauptuntersuchung, immediately |

The intervals are set by the road traffic registration regulation, the additional check and the report by the BOKraft.

INSPECTIONS IN THE FIRST SIX YEARS, NEW CAR




A Mietwagen must go for the Hauptuntersuchung every year, plus once before first use. The report goes to the licensing authority every time.

So in the first six years a new Mietwagen has to go for inspection seven times, a private car twice. Every inspection costs money and time in which the car is not driving. Factor this into your costs and your shifts (Chapter 7).

You will need the reports later too. In Berlin, renewing the licence requires a vehicle list with the inspection reports (Chapter 11).

PRACTICAL TIP

Note the Hauptuntersuchung date for every vehicle and send the report to the authority right afterwards. This step does not exist for a private car, so it is easily forgotten.

## Every change of vehicle goes through the licence certificate

If you later replace a vehicle or take one off the road, you submit the licence certificate to the authority to have it amended. This costs €25 per vehicle. No other bodies are consulted (Chapter 11). The new vehicle also needs the extraordinary Hauptuntersuchung before its first use.

SAMPLE SEQUENCE: ADDING A NEW VEHICLE




The order of installation, calibration and registration can vary by authority and workshop.

This is how a car gets into the licence certificate, at the start and with every later change. Without an entry in the certificate, it does not drive.

What the authorities want to see for the entry:

| | Berlin | Munich |
|---|---|---|
| Certificate | licence certificate and extract, originals | licence certificate and extract |
| Vehicle | copy of both sides of the Zulassungsbescheinigung Teil I with the entry “Mietwagen” | Zulassungsbescheinigung Teil I with registration as a Mietwagen; vehicle fully equipped as a Mietwagen |
| Inspection | for a used car, inspection report and BOKraft acceptance; for a new car, the report after the extraordinary inspection | proof of the Hauptuntersuchung and BOKraft inspection report, both no more than one month old |
| Wegstreckenzähler | certificate from the Eichamt | installation confirmation for a TSE-capable EU Wegstreckenzähler |

| | Berlin | Munich |
|---|---|---|
| Other | – | ID; for companies, commercial register extract |
| Fee | €25 for new certificate and extract | €25 per vehicle |

In Berlin you also need the Genehmigungsbescheid for registration when changing vehicles; the licence certificate or extract is not enough there. So keep the decision in a safe place.

CHECKLIST BEFORE FIRST USE

- [ ] Wegstreckenzähler and alarm system installed
- [ ] Wegstreckenzähler calibrated, certificate at hand
- [ ] TSE fitted or retrofit date fixed
- [ ] eVB for use as a Mietwagen
- [ ] registered as a Mietwagen
- [ ] extraordinary Hauptuntersuchung done, report sent to the authority
- [ ] vehicle entered in the licence certificate
- [ ] licence certificate or extract in the car
- [ ] registered with the platform

## The insurance must fit a Mietwagen

Every car needs motor third-party liability insurance. The law sets minimum amounts per claim:

| Damage | Minimum sum insured per claim |
|---|---|
| Personal injury | €7.5 million |
| Property damage | €1.3 million |
| Pure financial loss | €50,000 |

For vehicles with more than nine seats excluding the driver's seat, the amounts are higher. But a Mietwagen is always a passenger car with no more than nine seats including the driver (Chapter 1).

The insurance contract also states what the vehicle is used for. That is why the insurance must fit a Mietwagen. This already shows at registration: in Berlin the eVB must be issued for use as a Mietwagen, in Munich it must cover the risk of commercial passenger transport. Cologne requires proof with the Konzession application that the vehicles are insured as Mietwagen. Uber requires commercial insurance.

COMMON MISTAKE

***"Private car insurance is enough to get started."***
Anyone who uses a car differently from what the contract states breaches a contractual duty. In third-party liability, the insurer can then be released from paying up to €5,000 each towards you and towards co-insured persons such as the driver. You then bear that amount yourself.

The law does not say whether you also take out partial or comprehensive cover. Leasing and financing contracts may require it. For vehicles whose insurance is taken out by a leasing or subscription provider, what matters is that it covers use as a Mietwagen.

What the insurance costs depends on the vehicle, the insurer and your claims history. Chapter 7 calculates with an assumed €300 per month per vehicle. Put your own quote in there before you buy the car.

PRACTICAL TIP

Get insurance quotes while you wait for the Konzession, not only after the decision. You need the eVB on the day of registration. Ask explicitly for confirmation of cover for use as a Mietwagen.

## Buy, finance or lease

There are three ways to get the car. Each has its catch:

| Route | Advantage | Catch |
|---|---|---|
| buy outright | the car is yours, no instalments, no term | ties up a lot of money that you then lack for rent, wages and reserves |
| finance | you pay in instalments and the car is yours in the end | banks check income and the age of the company. If you give a personal guarantee, you are liable with your private assets, even with a GmbH (Chapter 10) |
| lease | fixed instalment, no large sum at the start | the contract sets the permitted use. For use as a taxi or for ride services such as Uber, leasing terms often require the leasing company's prior written consent |

The statement on leasing terms comes from an overview website on leasing law. Read your own contract to see whether it allows commercial passenger transport. In Hamburg, for leased or rented vehicles, you already enclose the leasing or rental contract with the Konzession application (Chapter 11).

FROM PRACTICE

*In the video "Mietwagenunternehmer werden 2025: Komplettanleitung (IHK, Konzession, Uber)" (YouTube channel "Adiyan", December 2025) the account is that for the first vehicle, the dealer and the bank initially refused financing because the income was not enough, even with a down payment. A personal guarantee alone was not sufficient. Only when a second person with better proof of salary also stood guarantor did the bank provide the money. Banks, the video says, prefer working with companies that have been on the market for at least six months.*

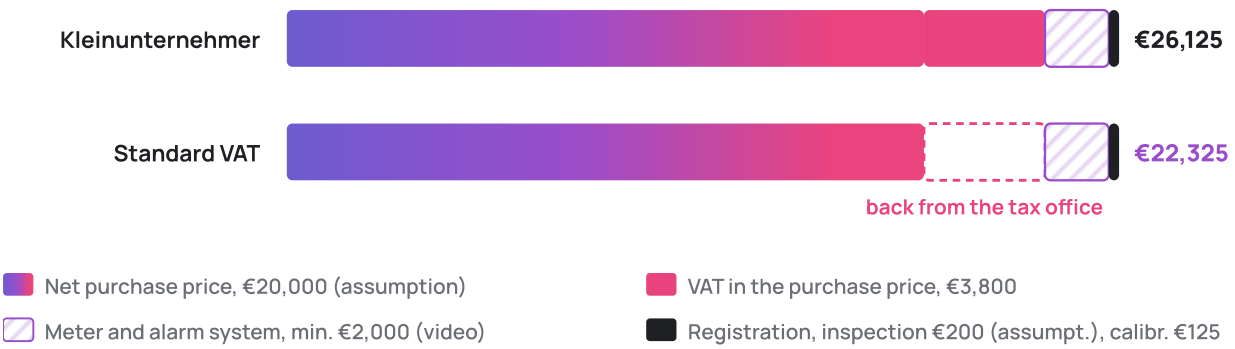
## VAT helps decide what the car really costs

VAT plays a part in all three routes. As a business owner you deduct the VAT on purchase or leasing invoices as input tax (*Vorsteuer*), provided you have a proper invoice. As a *Kleinunternehmer* (small business exempt from VAT), your sales are tax-exempt. Then the input tax deduction is excluded, and the VAT in the purchase price stays with you.

An example with an assumed purchase price: a car costs €23,800, including €3,800 VAT, as in Chapter 7. On top come retrofitting, calibration, registration and the Hauptuntersuchung.

| Item | Euro | Type of amount |
|---|---|---|
| Net purchase price | 20,000.00 | assumption |
| VAT in the purchase price, 19 percent | 3,800.00 | follows from the assumption |
| Wegstreckenzähler and alarm system installed | 2,000.00 | experience figure from the video, at least |
| Calibration of the Wegstreckenzähler | 125.00 | fee |
| Registration, number plates and extraordinary Hauptuntersuchung | 200.00 | assumption, as in Chapter 7 |
| **Total** | **26,125.00** | |
| back from the tax office if you are not a Kleinunternehmer | −3,800.00 | Vorsteuer |
| **Total after input tax** | **22,325.00** | |

EXAMPLE: ONE VEHICLE UP TO THE FIRST RIDE




Sample calculation with an assumed purchase price. Only the VAT in the purchase price is included. The hatched part is the experience figure from the video.

As a Kleinunternehmer you pay €3,800 more for the same car in this example. In the annual calculation in Chapter 7, standard taxation comes out €2,628.07 ahead with such a purchase. Workshop and installation invoices usually include VAT as well. The example only takes the VAT in the purchase price into account. When the small business scheme still pays off is calculated in Chapter 7.

Not included are insurance, Kfz-Steuer, the Konzession fee for the vehicle, the entry in the licence certificate and any foil wrapping. Monthly running costs such as leasing, insurance and fuel are in Chapter 7; depreciation and the tax effects of buying and leasing are in Chapter 24.

FROM PRACTICE

*The same video says you have to add at least €2,000 for the alarm system and Wegstreckenzähler to the purchase price. Many dealers can now finance the retrofit too, but you have to raise it beforehand and see to it yourself. The down payment, the video says, often matches the VAT that a business owner without the small business scheme gets back from the tax office.*

CHECKLIST EVERY YEAR

- [ ] Hauptuntersuchung done for every car, report sent to the authority
- [ ] Wegstreckenzähler calibration up to date
- [ ] TSE duty for older devices from 1 January 2027 checked
- [ ] insurance still covers use as a Mietwagen
- [ ] platforms' vehicle requirements reread
- [ ] every car on the road is in the licence certificate

## At a glance

- The law prescribes no model. But every Mietwagen needs two doors on the right, an alarm system and a calibrated Wegstreckenzähler, with a TSE for new devices.
- If you only drive through apps, you still need the Wegstreckenzähler. Berlin explicitly rules out an exemption for app orders.
- The taxi sign and other taxi features are off limits, and nothing may lead to confusion with a taxi. Advertising is in principle allowed only on the side doors.
- Uber and Bolt have their own rules on condition, age, models and seats. Depending on the page, Bolt states a maximum age of ten or 21 years.
- In Hamburg, new Mietwagen are licensed only if they have zero local emissions; hybrids do not count. Fully electric cars first registered by end-2030 are free of Kfz-Steuer for ten years.
- The car is registered as a Mietwagen, with an eVB for commercial use. The extraordinary Hauptuntersuchung comes before first use, then one a year; the authority gets every report.
- Every change of vehicle goes through the licence certificate and costs €25. Berlin and Munich want to see the registration, the inspection report and proof of the Wegstreckenzähler.
- The insurance must cover use as a Mietwagen. A private policy is not enough.
- Buying ties up money, financing requires creditworthiness, leasing requires consent to commercial passenger transport. You only get the input tax back without the small business scheme, €3,800 in the example.

ABOUT THE AUTHOR



# Hakan Er

Managing Director of My Driver Solutions GmbH, Berlin

Hakan Er is Managing Director of My Driver Solutions GmbH in Berlin. With the FahrerApp he develops software for Mietwagen companies operating under the PBefG (Passenger Transport Act). With the LernApp he prepares founders for the IHK Fachkundeprüfung for taxi and Mietwagen.

In the meinFahrer magazine he writes about setting up, licensing and running taxi and Mietwagen companies. This guide brings that knowledge together for everyone who wants to enter the industry.

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