

# Report tax incentives and reliefs in energy and electricity tax law

If you have received benefits or relief for electricity or energy tax, you may need to report them to the Customs Administration.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

The member states of the European Union must publish comprehensive information on their state aid. Many tax benefits and reliefs related to electricity tax as well as energy tax are considered state aid.

Therefore, you must report your tax benefits and reliefs in this area to the customs administration once a year.

This is the case if your reportable tax benefits and reliefs total more than EUR 200,000 in a calendar year.

Reportable tax benefits include, for example:

- Tax exemption for gaseous biofuels and bioheating fuels.
- Tax reductions for
  - Installations with a nominal electrical capacity of more than 2 megawatts from renewable energy sources for purely internal or self-consumption purposes
  - Transport with trolley buses or railways
  - Shore power supply

In the case of a tax reduction, the amount of the benefit is determined by the difference between the standard tax rate and the reduced tax rate.

Tax reductions that must be reported include, for example, those for:

- own consumption
- Business
- local public transport
- Electricity from renewable energy sources

If your tax allowances and reliefs are less than EUR 200,000 in a calendar year, you do not have to file a report.

The local main customs office from whose district you operate your business is responsible. If you do not operate a business, it is the main customs office in whose district

you live.

If you operate your business from a place outside the tax territory or do not operate a business and do not reside in the tax territory: The local main customs office in whose district you first appear for tax purposes is responsible.

## Requirements

- tax concession or tax relief totaling more than EUR 200,000 in a calendar year
- the tax concessions or tax reliefs granted to you are subject to reporting requirements

Tax concessions subject to reporting requirements:

- Tax exemption for gaseous biofuels and bioheating fuels.
- Tax reductions
  - beneficiary facilities
  - other beneficiary plants cargo handling in seaports
  - Installations with a rated electrical output of more than 2 megawatts from renewable energy sources for purely own or self-consumption purposes
  - Installations from renewable energy sources or high-efficiency cogeneration plants, each with a rated electrical output of up to 2 megawatts and withdrawal for own consumption or output to end consumers in the spatial context
  - Transport with trolley buses or railways
  - Shore power supply

Tax relief with reporting obligation:

- for own consumption
- partial tax relief for combined production of power and heat
- full tax relief for combined production of power and heat
- Tax relief for companies
- Tax relief for companies in special cases
- Tax relief for local public transportation
- Tax relief for agricultural and forestry enterprises - gas oil
- Tax relief for agricultural and forestry enterprises - biofuels
- Tax relief for companies
- Tax relief for local public transport
- Waiver, refund or compensation in special cases
- Tax relief for electricity from renewable energy sources
- Tax relief for electricity from high-efficiency cogeneration plants
- Tax relief for shore-side electricity supply

## What documents do I need?

- You can find out which documents are required in your case from the notification form on the EnSTransV online portal.

## Procedure

The reporting of your tax concessions or reliefs usually runs via the EnSTransV recording portal.

- register with the EnSTransV online portal, if necessary.
  - Information on registration as well as on the general use of the portal can be found on the website of the customs administration.
- Register with the EnSTransV registration portal.
- Follow the instructions for submitting a declaration
  - Provide the required information and upload the necessary documents.
  - Submit the declaration on the data entry portal.
- If necessary, the responsible main customs office will request further information and documents from you. Comply with this.
- You will receive a transmission confirmation after sending your declaration to the customs administration.

From 2022, you will be able to access the EnSTransV data entry portal via the Citizen and Business Customer (BuG) portal. Among other things, this has a transaction overview. In the future, you will be able to view the status of a submitted declaration there, for example "in process" or "completed".

## Legal bases

- [Artikel 107 Vertrag über die Arbeitsweise der Europäischen Union \(AEUV\)](#)
- [§§ 2 bis 7 Energiesteuer- und Stromsteuer-Transparenzverordnung \(EnSTransV\)](#)

## What deadlines must be paid attention to?

June 30 of the following year

## How long does it take to process

usually between 1 day and 6 months.

## What are the costs?

There are no costs for you.