

99102025111000

Energiesteuer Erhebung

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/102690978/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102025111000
Leistungsbezeichnung I	Energiesteuer Erhebung
Leistungsbezeichnung II	Calculate and pay energy tax
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erhebung (111)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein

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Fachlich freigegeben am	13.10.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/energiestg/__1.htm https://www.gesetze-im-internet.de/energiestg/__8.htm https://www.gesetze-im-internet.de/energiestg/__14.htm https://www.gesetze-im-internet.de/energiestg/__20.htm https://www.gesetze-im-internet.de/energiestg/__30.htm https://www.gesetze-im-internet.de/energiestg/__33.htm https://www.gesetze-im-internet.de/energiestg/__36.htm https://www.gesetze-im-internet.de/energiestg/__39.htm https://www.gesetze-im-internet.de/energiestg/__42.htm https://www.gesetze-im-internet.de/energiestv/__1b.htm https://www.gesetze-im-internet.de/energiestv/__43.htm https://www.gesetze-im-internet.de/energiestv/__61.htm https://www.gesetze-im-internet.de/energiestv/__71.htm https://www.gesetze-im-internet.de/energiestv/__82.htm https://www.gesetze-im-internet.de/energiestv/__109.htm
Teaser	<p>If you handle energy products such as petrol or heating oil, you must pay energy tax. To do this, you submit a tax return to the relevant main customs office in which you calculate the tax yourself. This is known as a tax declaration.</p>
Volltext	<p>The energy tax is a consumption tax. It is levied on energy products.</p> <p>Energy products are, for example</p>

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- gasoline
- heating oil
- liquefied petroleum gas
- natural gas
- coal

The amount of tax depends on the type and quantity of energy products, i.e. the taxable item. The calculation of the tax also depends on the nature of the energy products and how you use them.

The energy tax is a self-assessment tax. This means that if you have to pay the tax as the tax debtor, you must submit a tax return to the relevant main customs office without being asked to do so and calculate the energy tax yourself. This is known as a tax declaration.

You may manufacture, process, store, receive or dispatch energy products in a so-called tax warehouse without first incurring tax. A tax warehouse is a manufacturing plant or warehouse and must be approved by the main customs office.

As a rule, tax is incurred as soon as the energy product is removed from the tax warehouse or withdrawn for consumption within the tax warehouse.

Special features:

You must also pay the tax if you

- use energy products for motorized purposes (e.g. use of heating oil as fuel) or use them as heating fuel, contrary to their originally intended purpose,
- manufacture energy products outside the tax warehouse and no tax exemption follows, or
- hold, supply, carry or use labeled energy products (heating oil) as fuel.

Erforderliche Unterlagen

- You only submit the form for your energy tax:
 - Energy tax declaration without heating fuels, natural gas and coal (form 1100),

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- Energy tax declaration for heating fuels without natural gas and coal (form 1101),
- Energy tax return for natural gas (form 1103) or
- Energy tax return for coal (form 1104)

Voraussetzungen

You must pay energy tax if the tax has arisen and you are liable to pay the tax within the meaning of the law. This can be the case in various constellations, for example if:

- You are the owner of a tax warehouse from which the products were withdrawn or consumed,
- as a "registered consignee", you are authorized to receive energy products for commercial purposes, for example, and take products into your business that were withdrawn under suspension of excise duty,
- you were involved in production outside the tax warehouse,
- you have held, supplied, carried or used energy products containing authorized tracers (heating oil) as fuel, or
- you were involved in irregularities during transportation during which the tax was suspended.

Kosten

There are no costs for you.

Verfahrensablauf

Your

- Energy tax registration without heating fuels, natural gas and coal,
- Energy tax registration for heating fuels without natural gas and coal,
- Energy tax registration natural gas or
- Energy tax registration for coal

can be completed online in the "Energy and electricity tax (IVVA)" service in the customs portal. Alternatively, you can also submit the required documents in writing.

Online registration:

Go to the website www.zoll-portal.de.

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- Register once for the "Energy and electricity tax (IVVA)" service with a user or company account.
- Prove your identity with an ELSTER account or digital ID card.
- Complete the form and send it off directly.
- Your main customs office will check the information you have provided.
- If no objections are found, you must pay the tax calculated in the tax return itself by the due date without any further request.
- If objections are found, you will usually receive a tax assessment notice with a payment deadline.

Written registration:

- Complete the form digitally, print it out and send it by post to your local main customs office.
- The next steps are the same as for online registration

Bearbeitungsdauer

1 - 182 Tag(e)
Processing usually takes between 1 day and 3 months.

Frist

Depending on when you submit the energy tax return, you must observe different deadlines:

- for withdrawals from a tax warehouse: by the 15th day of the month following the month in which the tax arises.
- if the tax arose between December 1 and 18, by December 22. Does not apply to companies that paid less than 60 million euros in energy tax in the previous calendar year.
- if the tax was incurred between December 19 and 31, by January 15 of the following year.
- for production outside the tax warehouse: immediately.
- in other cases: as a rule, immediately.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Energie/Grundsaeetze-Besteuerung/grundsaeetze-besteuerung_node.html

Hinweise

There are no indications or special features.

Rechtsbehelf

- Appeal
- Action before the tax court

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Kurztext	<ul style="list-style-type: none"> • Energy tax collection <ul style="list-style-type: none"> • Energy tax on energy products such as fuels and heating fuels, e.g. petrol or heating oil • Production and storage is only possible in a tax warehouse for which a permit has been issued by the competent main customs office; also applies to shipments to or from a tax warehouse • Tax arises, for example <ul style="list-style-type: none"> • on removal from a tax warehouse, production outside the tax warehouse • The amount of tax depends on the type and quantity of energy products • The tax return must be submitted without being requested to do so • Tax exemption is possible under certain conditions • Application must be made online or in writing • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Energiesteuer Erhebung, Energiesteuer Erhebung