

99102025080001

Energiesteuer Gewährung Entlastung für Agrardiesel

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/102690980/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102025080001
Leistungsbezeichnung I	Energiesteuer Gewährung Entlastung für Agrardiesel
Leistungsbezeichnung II	Apply for relief from energy tax for agricultural and forestry enterprises
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	Gewährung (80)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	06.02.2024
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/energiestg/__57.html https://www.gesetze-im-internet.de/energiestv/__103.html
Teaser	As an agricultural or forestry business, you can get tax relief for your consumption of gasoil, vegetable oil and biodiesel under certain conditions.
Volltext	<p>Energy tax is an excise tax levied on, among other things, coal, gas and oil and other energy products. The energy tax is a self-assessment tax. This means that anyone who has to pay the tax must submit a tax return to the relevant main customs office and calculate the energy tax themselves. You must also calculate any tax relief yourself.</p> <p>As an agricultural or forestry business, you can have part of the energy tax already paid on gas oil, vegetable oil or biodiesel refunded or reimbursed.</p> <p>One of the prerequisites for tax relief is that you use the fuels for which you want to claim tax relief as part of your daily work in agriculture and forestry, for example, by using farm tractors or other machines and vehicles that are needed in agriculture and forestry.</p> <p>The following relief rates apply to this so-called agricultural diesel allowance:</p> <ul style="list-style-type: none"> • Gas oil: EUR 0.21480 per liter • Vegetable oil: EUR 0.45000 per liter • Biodiesel: EUR 0.45033 per liter <p>There are two restrictions for gas oil:</p> <ul style="list-style-type: none"> • Businesses that perform agricultural and forestry

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	<p>work for other businesses do not receive tax relief for gasoil.</p> <ul style="list-style-type: none"> • Beekeeping businesses can get tax relief for a maximum of 15 liters of gasoil per bee colony.
Erforderliche Unterlagen	<ul style="list-style-type: none"> • Receipts or delivery certificates for energy products received for beneficiary and nonbeneficiary purposes, including. <ul style="list-style-type: none"> • Addresses of the recipient and the supplier, • date of delivery, quantity delivered and • the amount to be paid • To the extent that you, as the claimant, are required to do so: Records for all beneficiary vehicles and machines, showing the date and scope of work performed and the volume of energy products consumed <ul style="list-style-type: none"> • for beekeepers: a colony declaration as proof of the number of bee colonies (form ZSA 143) • certificates of contract work and neighborhood assistance and the gas oil consumed in the process (form ZSA 148)
Voraussetzungen	<ul style="list-style-type: none"> • Your business must be engaged in agriculture or forestry, i.e. <ul style="list-style-type: none"> • Your business manages agricultural or forestry land, also combined with animal husbandry, or <ul style="list-style-type: none"> • you operate <ul style="list-style-type: none"> • an apiary or • a transhumance or • a pond farm or • a pumping station for the irrigation and drainage of land used for agriculture and forestry, or • Your farm performs work for one of these farms, for example, as a contract farm, cooperative farm, machine pool farm, or water and soil association. • The tax relief is considered state aid. Therefore, you must meet the relevant requirements under state aid law. • The total amount of relief for gas oil, vegetable oil and biodiesel must be at least EUR 50.00 per calendar year.
Kosten	Abgabe: Es fallen keine Kosten an None
Verfahrensablauf	If you wish to apply for tax relief in writing:

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- To do so, go to the website of the General Directorate of Customs and access either the complete "Application for Tax Relief for Agricultural and Forestry Enterprises" (Form 1140) or the "Simplified Application for Tax Relief for Agricultural and Forestry Enterprises" (Form 1142).
- Form 1140 may be used by all claimants.
- You can use Form 1142 only if.
 - You filed a full claim (Form 1140) or a short claim (Form 1142) in the past year that was not denied,
 - There have been no changes in the type of business, number of persons, or number of colonies since your last complete application (Form 1140), and
 - your company is not in difficulty within the meaning of European state aid law at the time of application and use of the energy products.
- Complete the application (Form 1140 or 1142) in full.
- If you are applying for the first time: Attach all required documents. If you are filing a subsequent application, you only need to submit the documents if the main customs office asks you to do so.
- Send the application by mail to the main customs office responsible.
- The main customs office will check your tax application and send you a tax relief notice in case of a different assessment.

If you wish to apply for tax relief electronically:

- As of January 4, 2021, it will be possible to submit an application completely electronically via the Citizen and Business Customer (BuG) Portal, without the need to additionally send the printed compressed application as before.
- For legitimation, please use your ELSTER certificate from the state tax authorities or your new ID card with the additional function "electronic proof of identity (eID)".
- A one-time registration is required to apply for agricultural diesel relief via the BuG portal.
- For your registration, please go to our website and follow the link "Create a new account here". Then

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select the "Business customer account" and have your Elster certificate ready for the further registration process.

- Simplified registration: With the provision of the "Agricultural diesel relief" service, you will receive a link by e-mail on January 4, 2021, which you can use to register in the BuG portal in a simplified manner. A prerequisite for the simplified registration is that your e-mail address is available to the main customs office responsible for you.

- IMPORTANT: You can only use one agricultural diesel number per e-mail address to register in the BuG portal.

- Within the BuG portal, prefixed questions are used to decide whether the short application or full application is offered.

- The BuG portal opens up the possibility for you as an applicant to track the status of your submitted applications.

- In the BuG portal, it will be possible to contact the customs administration online in a convenient manner - for example, to submit required documents subsequently - and to receive discharge notices digitally in the event of a deviating determination.

Bearbeitungsdauer

1 - 4 Monat(e)
 Depending on the time of application (January to September), about 3 months on average. Online applications are processed preferentially.

Frist

You must apply for tax relief in writing to your competent main customs office or electronically in the BuG portal by September 30 of the year following the calendar year in which gas oil, vegetable oil or biodiesel were used.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Energie/energie_node.html

Hinweise
Rechtsbehelf
Kurztext

- Energy tax granting relief for agricultural diesel fuel
- Tax relief for agricultural and forestry enterprises for the consumption of gasoil, vegetable oil and biodiesel

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in certain vehicles and machines for use in beneficiary works.

- Farm owners must apply for the tax relief by submitting a tax return to the relevant main customs office, in which they must calculate the tax relief themselves.
- Deadline: by September 30 of the year following the calendar year in which gas oil, vegetable oil or biodiesel was used
- Responsible: Main customs office Dresden, Frankfurt (Oder), Regensburg or Landshut

Ansprechpunkt
Zuständige Stelle

You can find the main customs office responsible for you using the office search function on the website of the General Customs Directorate. For businesses operated from a location outside the German tax territory or for persons without a residence in the German tax territory, the main customs office in whose district the agricultural and forestry work is predominantly carried out is responsible.

Formulare

Forms: yes
 Online procedure possible: yes
 Written form required: no
 Personal appearance required: no
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=033001>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=033002>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1140>
<https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1142>
<https://www.zoll-portal.de>

Ursprungsportal

Energiesteuer Gewährung Entlastung für Agrardiesel,
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