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Energiesteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme

Heruntergeladen am 09.06.2025

<https://fimportal.de/xzufi-services/102703332/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102120261000
Leistungsbezeichnung I	Energiesteuer - Anzeige der Beförderung unter Steueraussetzung Entgegennahme
Leistungsbezeichnung II	Report transportation of untaxed energy products
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	Entgegennahme (261)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen

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Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	12.01.2022
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/energiestg/__4.htm https://www.gesetze-im-internet.de/energiestg/__9d.htm https://www.gesetze-im-internet.de/energiestg/__10.htm https://www.gesetze-im-internet.de/energiestg/__13.htm https://www.gesetze-im-internet.de/energiestv/__28a.htm
Teaser	If you want to transport energy products under duty suspension, you need a permit and must register for the IT-supported Excise Movement and Control System (EMCS).
Volltext	<p>If you transport energy products without them already being subject to energy tax, this is referred to as "transportation under suspension of excise duty". The tax is suspended as long as the energy products are on their way to their final destination, where it may then be levied.</p> <p>Energy products are, for example</p> <ul style="list-style-type: none"> • gasoline • heating oil <p>Natural gas and coal are exempt from transportation under duty suspension.</p> <p>If you wish to transport energy products under duty suspension, you must notify the customs authorities for excise duty monitoring. The various movement steps are recorded in a database, the IT-supported</p>

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Excise Movement and Control System (EMCS). If irregularities occur during transportation, the duty suspension ends and the energy products must be taxed.

An irregularity is defined as an event occurring during transportation under suspension of duty as a result of which the transportation or part of the transportation cannot be properly completed.

As a rule, transportation under duty suspension is possible in the following cases:

Transportation within the German tax territory:

- You are authorized to transport energy products within the German tax territory. This means that you are
 - the owner of a tax warehouse. Tax warehouses are manufacturing companies and storage facilities for energy products approved by the customs administration.
 - Registered consignor. Registered consignors are persons authorized by the customs administration to dispatch energy products from the place of importation under suspension of duty.
- Transportation within Germany is possible
 - to another tax warehouse,
 - from the place of importation to another tax warehouse or
 - to so-called beneficiaries, for example foreign armies, diplomatic missions and consular representations.

Transportation between member states:

- You are authorized to ship energy products between member states. This means that you are
 - holder of a tax warehouse.
 - Registered consignor.
- Transportation between member states is possible
 - to a tax warehouse,
 - to a registered consignee. Registered consignees

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are persons authorized by the customs administration to receive energy products from a tax warehouse in another Member State or from the place of importation in another Member State under suspension of excise duty.

- to beneficiaries.

Export from the European Union:

You are authorized to transport energy products from the European Union to a third country. Third countries are countries outside the customs territory of the European Union.

- You are authorized as
 - Holder of a tax warehouse.
 - registered consignor.
- It is possible to export
 - from tax warehouses in the tax territory.
 - by the registered consignor from the place of importation in the tax territory to a place where the energy products leave the tax territory of the European Union.

Import from third countries into the German tax territory:

You can transport energy products from third countries into the German tax territory. At the point of import, you must submit a customs declaration for the energy products, the energy products are released for consumption and you must pay taxes. If the import is followed by a tax exemption procedure, no tax is incurred.

If the following applies to you, you can apply for a simplified procedure:

- You transport energy products between 2 tax warehouses in the tax territory of the European Union of which you are the owner.

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- You are a registered consignor and transport energy products between your tax warehouse and a place of importation in the tax territory.
- You transport liquefied gases or certain heating oils in the tax territory.
- You transport energy products in pipelines in the tax territory.

With the appropriate authorization from the main customs office, you can then transport energy products under duty suspension without using the electronic EMCS procedure.

Erforderliche Unterlagen

- As a rule, you do not have to submit any documents.
- For deliveries to so-called beneficiaries, for example foreign armies, diplomatic missions and consular missions, you must also carry a certificate of exemption (completed by the beneficiary and confirmed by the main customs office).

Voraussetzungen

If you are obliged to do so, you must report the transportation electronically in advance via the EMCS application.

Kosten

- There are no costs for reporting the transportation.
- If tax matters appear to be at risk, you may have to provide a security for the transportation to the main customs office. For transportation to or via other member states, you must always provide a security, which must be valid in all member states.

Verfahrensablauf

As a rule, you must submit the notification of transportation electronically. You can use the customs administration's online procedure for this purpose:

- Call up the Customs Administration's "Internet EMCS application" ("IEA") and follow the instructions for declaration.
- Click on the "Create new process" button on the start page of the application. Add the "e-VD" form (electronic administrative document) to the process.
- Complete the "Draft e-VD" form and save it. If necessary, follow the instructions for missing information or subforms.

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- Select the "Sign" option to send the declaration to your main customs office.
- The EMCS application automatically checks your declaration.
- If the verification of your declaration was successful, you will receive a message in the Internet EMCS application with a summary of the data you have submitted. If not, you will receive an error message.
- You will also receive a reference number for the EMCS process (Administrative Reference Code, ARC) and a PDF document with a list of the process data. The printed PDF document or a commercial document showing the reference number is used to accompany your goods.
- If the recipient has confirmed receipt of the goods in the EMCS after their arrival, you will receive the "notification of receipt" message, possibly together with further information, for example in the event of a complaint.
- If you do not send the products, but receive them, you must create such a notification of receipt as the recipient. To do this, use the "Declaration of receipt" form in the Internet EMCS application.

Alternatively, you can use certain customs-certified software to declare transportation under duty suspension.

In some cases, there are exceptions to the obligation to declare transportation electronically. In this case, you must submit the declaration in writing:

- Find out about the so-called default procedure (paper procedure) on the customs administration website.
- Follow the customs administration's instructions on the respective procedure, the requirements and the necessary forms.

The main customs office from whose district you operate your company is responsible or, if you do not operate a company, in whose district you live. If your

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	company is operated from a location outside Germany or if you are not resident in Germany, the main customs office in whose district you first appear for tax purposes is responsible.
Bearbeitungsdauer	The processing of the technical application for the "Internet EMCS application" (communication master data) usually takes 2 to 4 weeks. The information in your electronic message (e.g. draft e-VD) is automatically checked within seconds. The subsequent message (e.g. e-VD or error message) is then issued immediately.
Frist	in the case of dispatch: submission of the notification of transportation at the earliest 7 days before the start of transportation, in any case before the start of transportation on receipt: submission of the notification of receipt immediately, at the latest 5 working days after arrival of the goods.
weiterführende Informationen	https://www.zoll.de/DE/Unternehmen/Herstellung-Vertrieb-in-Deutschland/Steuern/Genussmittel-Energieerzeugnisse/Befoerderung/Befoerderung-unter-Steuer aussetzung/befoerderung-unter-steuer aussetzung_node.html;jsessionid=114CB45CCB02E281BE49FCDEB617ABB2.internet401#doc286554bodyText2 https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Energie/Verfahren/Warenbewegung/Befoerderung-innerhalb-Deutschland/befoerderung-innerhalb-deutschland_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Energie/Verfahren/Warenbewegung/Befoerderung-innerhalb-der-EU/Gewerblicher-Bezug/Befoerderung-unter-Aussetzung/befoerderung-unter-aussetzung_node.html https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Energie/Verfahren/Warenbewegung/Ausfuhr/Ausfuhr-unter-Steuer aussetzung/ausfuhr-unter-steuer aussetzung_node.html https://www.zoll.de/DE/Unternehmen/Herstellung-Vertrieb-in-Deutschland/Steuern/Genussmittel-Energieerzeugnisse/Befoerderung/Befoerderung-unter-Steuer aussetzung/befoerderung-unter-steuer aussetzung_node.html;jsessionid=114CB45CCB02E281BE49FCDEB617ABB2.internet401#doc286554bodyText2

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	<p>https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/EMCS/Einfuehrung/einfuehrung_node.html</p> <p>https://ec.europa.eu/taxation_customs/business/excise-duties-alcohol-tobacco-energy/excise-movement-control-system_de</p> <p>https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/EMCS/Teilnahme/Softwareanbieter/softwareanbieter_node.html</p>
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> • Objection <ul style="list-style-type: none"> • In the event of an irregularity during transportation under suspension of excise duty, energy tax is due and you will receive a tax assessment notice. You have one month to lodge an objection to the notice issued by the main customs office and, if necessary, take legal action before the tax court. For details, please contact the main customs office responsible for you or your legal advisor.
Kurztext	<ul style="list-style-type: none"> • Energy tax - notification of transportation with tax suspension on receipt <ul style="list-style-type: none"> • Energy tax is suspended during transportation to the destination, followed by taxation or tax suspension in the tax warehouse • Notification of transportation to customs for excise monitoring <ul style="list-style-type: none"> • usually only electronically via EMCS procedure (Excise Movement and Control System) • Exception: paper-based default procedure in the event of technical unavailability • Use of EMCS via online procedure of the customs administration (Internet EMCS application) or certified software • Responsible: locally responsible main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms available: No • Written form required: No • Informal application possible: No • Personal appearance necessary: No • Online service available: Yes

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Ursprungsportal

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