

99102026080001

Electricity tax Granting of relief for certain procedures and processes as well as companies, for companies, in special cases

Heruntergeladen am 09.07.2025

<https://fimportal.de/xzufi-services/102743700/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102026080001
Leistungsbezeichnung I	Electricity tax Granting of relief for certain procedures and processes as well as companies, for companies, in special cases
Leistungsbezeichnung II	Apply for relief from electricity tax for companies
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	

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Verrichtungskennung	Gewährung (80)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuererklärung (1060100), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	02.11.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/stromstg/_9a.htm https://www.gesetze-im-internet.de/stromstg/_9b.htm https://www.gesetze-im-internet.de/stromstv/_17a.html https://www.gesetze-im-internet.de/stromstg/_9a.htm https://www.gesetze-im-internet.de/stromstg/_9b.htm https://www.gesetze-im-internet.de/stromstg/_10.htm https://www.gesetze-im-internet.de/stromstv/ https://www.gesetze-im-internet.de/stromstv/_17b.html https://www.gesetze-im-internet.de/stromstv/_17c.html
Teaser	If you have withdrawn taxed electricity for business purposes, you can claim relief under certain conditions. You must apply for this at your local main customs office.
Volltext	<p>Your company can receive full or partial relief from electricity tax for electricity that has already been taxed. You must apply for this relief at your local main customs office.</p> <p>Among other things, you will receive relief as a</p>

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- manufacturing industry for electroanalysis chemical reduction processes metal production and processing the manufacture of glass and glassware, ceramic products, concrete, plaster or cement products or graphite products
- manufacturing industry and agriculture and forestry for demonstrably taxed electricity that you have used for business purposes.

Erforderliche Unterlagen

- Application for electricity tax relief for companies: "Tax relief in accordance with Section 9a StromStG" (form 1452) or "Tax relief according to § 9b StromStG" (form 1453)
- You may need to submit the following documents:
Form 1402 Description of economic activities
Operating declaration Form 1139 "State aid" Form 1456 "Self-declaration by the user of useful energy" (must be submitted for each user company) a list in which the quantities of electricity withdrawn for the production of useful energy are allocated to the other companies in each case

Voraussetzungen

- You are a company in the manufacturing industry or in agriculture and forestry.
- You have demonstrably paid taxes on the electricity to be relieved.
- You have put the electricity to a purpose or use that is eligible for relief under the Electricity Tax Act.

Kosten

There are no costs for you.

Verfahrensablauf

Online registration:

- Go to the website www.zoll-portal.de.
- 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 relevant form and send it off directly.
- Your main customs office will check the information you have provided.
- If no objections are found, the self-calculated tax relief will be transferred.
- In the event of a different tax assessment, you will receive a tax assessment notice in addition to the

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	<p>transfer of the tax relief.</p> <p>Written registration:</p> <ul style="list-style-type: none"> • Go to the website www.zoll-portal.de. • 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 relevant 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)
Frist	Your application must be received by the locally competent main customs office by December 31 of the year following the calendar year in which the electricity was withdrawn.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Strom/Steuerbeguenstigung/Steuerentlastungen/steuerentlastungen_node.html
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal • Action before the tax court
Kurztext	<ul style="list-style-type: none"> • Granting electricity tax relief for certain procedures and processes as well as companies, for companies, in special cases • Tax relief for companies • Granting of relief from electricity tax for certain procedures and processes in the manufacture and processing of goods and products for companies in the manufacturing industry and in agriculture and forestry under certain conditions • Application must be made in writing or online • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1452_20

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	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1453_20 https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1450_20
Ursprungsportal	<p>Stromsteuer Gewährung Entlastung für bestimmte Verfahren und Prozesse sowie Unternehmen, für Unternehmen, in Sonderfällen, Electricity tax Granting of relief for certain procedures and processes as well as companies, for companies, in special cases</p>