99102137128000

Anzeige- und Erklärungspflichten für Steuerbegünstigungen im Energie- und Stromsteuerrecht Ermittlung

Modul	Sachverhalt
Leistungsschlüssel	99102137128000
Leistungsbezeichnung I	Anzeige- und Erklärungspflichten für Steuerbegünstigungen im Energie- und Stromsteuerrecht Ermittlung
Leistungsbezeichnung II	Report tax incentives and reliefs in energy and electricity tax law
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	

Modul	Sachverhalt
Verrichtungskennung	Ermittlung (128)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	20.02.2023
Fachlich freigegen durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/enstransv/index.html https://eur-lex.europa.eu/legal-content/DE/TXT/?uri=CELEX%3A12016E107
Teaser	If you have received preferential treatment or relief for electricity or energy tax, you must report this to the customs administration in certain cases.
Volltext	The member states of the European Union (EU) must publish comprehensive information on their state aid. Many tax concessions and tax reliefs related to electricity and energy tax are considered state aid. If you have received tax benefits and reliefs in this area, you must report them to the customs administration once a year.
Erforderliche Unterlagen	No documentation is required.
Voraussetzungen	• you are active in the primary production of agricultural products and receive aid of more than EUR 60,000 per year, or • you are engaged in fishing or aquaculture and receive aid of more than 30,000 EUR per year, or • you are engaged in other activities and receive aid of 200,000 EUR per year or more. Tax exemptions with the obligation to report:

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	Tax exemption for • gaseous biofuels and bioheating fuels • Plants with a nominal electric power of more than 2 megawatts from renewable energy sources for pure self-consumption or self-consumption, • Plants from renewable energy sources or high-efficiency CHP plants, in each case with a nominal electrical output of up to 2 megawatts and withdrawal for own consumption or output to end consumers in the spatial context. Tax reductions for: • beneficiary plants for electricity generation or combined heat and power (CHP), • cargo handling in seaports, • transport by trolley buses or railroads, • shore-side electricity supply to ships. Tax relief with reporting requirements for: • Own consumption • partial tax relief for the combined production of power and heat • full tax relief for the combined production of power and heat • companies for business purposes (energy tax) • companies in special cases • local public transport • Enterprises in agriculture and forestry (gas oil) • Companies in agriculture and forestry (biofuels) • Businesses for operational purposes (electricity tax) • Waiver, refund or compensation in special cases • Electricity from renewable energy sources • electricity from high-efficiency cogeneration plants • shore-side electricity supply for ships
Kosten	There are no costs involved.

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Verfahrensablauf	You can report tax benefits and reliefs in energy and electricity tax law online. • Register with the Citizen and Business Customer Portal of Customs. • Under "Services", select the item "Registration of tax concessions in accordance with EnSTransV". • Log in to the EnSTransV capture portal online. • Provide the required information and upload the necessary documents, if applicable. • Submit the declaration online. • You will receive a transmission confirmation. • If further information or documents are required, the responsible main customs office will contact you. In the Citizen and Business Customer Portal, you can track the status of a submitted declaration, for example "in process" or "completed".
Bearbeitungsdauer	1 day to 6 months
Frist	You must report the tax benefits and reliefs by June 30 of the following year.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Energie/Beihilferechtliche-Vorgaben/Transparenzpflichten/Anzeigepflicht-Steuerbeguenstigungen/anzeigepflicht-steuerbeguenstigungen_node.html
Hinweise	There are no clues or specifics.
Rechtsbehelf	• Objection. Detailed information on how to file an objection can be found, if applicable, in the instructions on appealing from the letter from the main customs office on the subsequent request for documents. • Legal action before the Tax Court. For details, please contact the main customs office responsible for you or your legal counsel.
Kurztext	• Notification and declaration obligations for tax concessions in energy and electricity tax law Determination • many tax concessions and reliefs in energy and

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	electricity tax law are state aid under EU law and must be reported to the main customs office • concerns: • Agriculture: aid of more than EUR 60,000 per year • fishery or aquaculture: aid of more than 30,000 EUR per year • other sectors: Aid of EUR 200,000 per year or more • Deadline for notification: June 30 of the following year • Reporting only possible online • responsible: local main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	Forms available: No Written form required: No Informal application possible: No Personal appearance required: No Online services available: Yes
Ursprungsportal	Anzeige- und Erklärungspflichten für Steuerbegünstigungen im Energie- und Stromsteuerrecht Ermittlung, Anzeige- und Erklärungspflichten für Steuerbegünstigungen im Energie- und Stromsteuerrecht Ermittlung