

Calculate and pay energy tax

If you handle energy products such as gasoline or heating oil, you must pay energy tax. You must submit a tax return to the relevant main customs office, in which you calculate the tax yourself (tax declaration).

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

Energy tax, as an excise tax, is an indirect tax levied on energy products as defined by the Energy Tax Act. The energy tax is levied on all energy products that are taxable items within the meaning of the Act, for example

- gasoline
- heating oil
- gas

The amount of the tax depends on the type and quantity of the energy products (tax object). In addition, the calculation of the tax 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 a 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 in it. This is called a tax declaration. You may manufacture, process, store, receive or ship 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As a rule, the tax is incurred as soon as the energy product is removed from the tax warehouse or withdrawn for consumption within the tax warehouse.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 when you

- supply energy products to a motor use contrary to their originally intended purpose (for example: use of heating oil as fuel) or use them as heating fuel,
- produce energy products outside the tax warehouse and no tax exemption follows, or
- keep, deliver, carry or use marked energy products (heating oil) as fuel.

Requirements

You must pay energy tax if the tax has arisen and you are a tax debtor in the sense 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- You are the owner of a tax warehouse from which the products were withdrawn or consumed,
- you are allowed to receive energy products as a "registered consignee", for example for commercial purposes, and you take into your business products that have been withdrawn under tax suspension,
- you were involved in a production outside the tax warehouse,
- you have held, delivered, carried or used energy products containing an approved marking (heating oil) as fuel, or
- you were involved in irregularities during a transport during which the tax was suspended.

What documents do I need?

- You do not need to submit any documents.

Procedure

To file the tax return, you must either:

- use the officially prescribed form:
 - Call up one of the following forms on the Customs Administration website, for example:
 - Energy tax return - excluding heating fuels, natural gas and coal (Form 1100).
 - Energy tax return - heating fuels excluding natural gas and coal (Form 1101)
 - Energy tax return - natural gas (Form 1103)
 - Energy tax declaration - coal (form 1104)
 - You can fill out the forms directly on your PC.
 - Print the form completely and attach any required documents.
 - Sign the completed form.
 - Submit the form to your local main customs office. The main customs office will check your tax return and send you a notice if your calculations are not accurate or understandable. If your calculations are correct, no notice will be sent to you.
 - Pay the amount you calculated yourself or the amount indicated in the tax notice from the main customs office by the deadline,

or:

- electronically use the IVVA (Internet Consumption and Transfer Tax Application):
 - Register on the Customs Administration's Citizen and Business Customer Portal (BuG).
 - After you have logged in to the BuG, you can navigate to the IVVA there by selecting the "Energy Tax" service.
 - In accordance with the technical trust mechanism in the IVVA, you can enter the energy tax application in electronic forms and submit it in a legally binding manner through the authentication that has taken place.

- You can submit applications online via the IVVA. Letters from the customs administration (for example, permits, notices, inquiries) can be retrieved electronically in a legally binding manner via the BuG mailbox.
- You will be shown the status of your applications.
- If you have agreed to this in the BuG, you can also retrieve notices or other letters from the main customs office electronically.

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

For companies that are 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 you first appear for tax purposes is locally responsible.

Legal bases

- [§ 1 Energiesteuergesetz \(EnergieStG\)](#)
- [§§ 8 bis 9a Energiesteuergesetz \(EnergieStG\)](#)
- [§§ 14 bis 18a Energiesteuergesetz \(EnergieStG\)](#)
- [§§ 20 bis 23 Energiesteuergesetz \(EnergieStG\)](#)
- [§ 30 Energiesteuergesetz \(EnergieStG\)](#)
- [§§ 33 bis 34 Energiesteuergesetz \(EnergieStG\)](#)
- [§§ 36 bis 37 Energiesteuergesetz \(EnergieStG\)](#)
- [§ 39 Energiesteuergesetz \(EnergieStG\)](#)
- [§§ 42 bis 44 Energiesteuergesetz \(EnergieStG\)](#)
- [§ 1b Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 43 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 61 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 71 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 82 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)
- [§ 109 Verordnung zur Durchführung des Energiesteuergesetzes \(EnergieStV\)](#)

What deadlines must be paid attention to?

Filing the tax return

in case of withdrawal from a tax warehouse:

- By the 15th day of the month following the month in which the tax arose.
- if the tax arose from 1 to 18.12, by 22.12 (does not apply to companies that paid less than 60 million euros of energy tax in the previous calendar year)
- if the tax arose between 19 and 31.12, by 15.1 of the following year

in case of production outside the tax warehouse: immediately

in other cases: as a rule, without delay

Paying the tax

in case of withdrawal of energy products from the tax warehouse:

- by the 10th day of the 2nd month following the month in which the tax arose
- for tax incurred in November: by 27.12.

in case of production outside the tax warehouse: immediately

if the tax arises because a prohibition was disregarded: immediately

in other cases: as a rule immediately

The deadlines for submission and payment in detail can be found on the website of the Customs Administration.

How long does it take to process

Processing usually takes between 1 day and 3 months.

What are the costs?

There are no costs for you.

In some cases, you may have to provide security for the expected tax.

In the event of late payment, a late payment surcharge may be levied.