

Calculate and pay energy tax

If you handle energy products such as petrol 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

As an excise duty, energy tax is an indirect tax levied on energy products within the meaning of 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 energy products (taxable item). The calculation of the tax also 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 the 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. This is known as a tax declaration. You may manufacture, process, store, receive or dispatch 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As a rule, tax is incurred as soon as the energy product is removed from the tax warehouse or withdrawn for consumption within the tax warehouse.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 if you

- supply energy products for motorized use (e.g. use of heating oil as fuel) or use them as heating fuel, contrary to their originally intended purpose,
- manufacture energy products outside the tax warehouse and no tax exemption follows, or
- hold, supply, carry or use labeled energy products (heating oil) as fuel.

Requirements

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- You are the owner of a tax warehouse from which the products were withdrawn or consumed,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you may receive energy products for commercial purposes, for example, and take products into your business that were withdrawn under duty suspension,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

What documents do I need?

- You do not need to submit any documents.

Procedure

To submit your 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 declaration - excluding heating fuels, natural gas and coal (form 1100)
 - Energy tax declaration - heating fuels without natural gas and coal (form 1101)
 - Energy tax declaration - natural gas (Form 1103)
 - Energy tax declaration - coal (form 1104)
 - You can complete the forms directly on your PC.
 - Print out the form in full and attach any necessary documents.
 - Sign the completed form.
 - Submit the form to your local main customs office. The main customs office will check your tax declaration and send you a notification if your calculations are not correct or comprehensible. If your calculations are correct, no notification will be sent to you.
 - Pay the amount you calculated yourself or the amount stated in the tax assessment notice from the main customs office by the deadline,

or:

- use the IVVA (Internet consumption and transfer tax application) electronically:
 - Register on the customs administration's Citizen and Business Customer Portal (BuG).
 - Once you have logged in to the BuG, you can navigate to the IVVA by selecting the "Energy tax" service.

- In accordance with the technical trust mechanism in the IVVA, you can enter the energy tax declaration application in electronic forms and submit it in a legally binding manner after authentication.
- You can submit applications online via the IVVA. Letters from the customs administration (e.g. permits, notifications, queries) can be retrieved electronically via the BuG mailbox in a legally binding manner.
- You will be shown the status of your applications.
- If you have agreed to this in the BuG, you can also retrieve notifications or other letters from the main customs office electronically.

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.

For companies that are operated from a location outside the German tax territory or for persons not resident in the German tax territory, the main customs office in whose district you first appear for tax purposes is 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

when energy products are withdrawn from the tax warehouse:

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

for production outside the tax warehouse: immediately

if the tax arises because a prohibition was disregarded: immediately

in other cases: generally 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?

gebührenfrei

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.