

# Apply for relief from energy tax for agricultural and forestry enterprises

As an agricultural or forestry business, you can get tax relief for your consumption of gasoil, vegetable oil and biodiesel under certain conditions.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

Energy tax is an excise tax levied on, among other things, coal, gas and oil and other energy products. The energy tax is a self-assessment tax. This means that anyone who has to pay the tax must submit a tax return to the relevant main customs office and calculate the energy tax themselves. You must also calculate any tax relief yourself.

If you are an agricultural or forestry business, you can have part of the energy tax already paid on gas oil, vegetable oil or biodiesel refunded or reimbursed.

One of the prerequisites for tax relief is that you use the fuels for which you want to claim tax relief as part of your daily work in agriculture and forestry, for example, by using farm tractors or other machines and vehicles that are needed in agriculture and forestry.

The following relief rates apply to this so-called agricultural diesel allowance:

- Gas oil: EUR 0.21480 per liter
- Vegetable oil: EUR 0.45000 per liter
- Biodiesel: EUR 0.45033 per liter

There are two restrictions for gas oil:

- Businesses that perform agricultural and forestry work for other businesses do not receive tax relief for gasoil.
- Beekeeping businesses can get tax relief for a maximum of 15 liters of gasoil per bee colony.

## Requirements

- Your business must be engaged in agriculture or forestry, i.e.
  - Your company cultivates agricultural or forestry land, also combined with animal husbandry or

- You operate
  - an apiary or
  - a transhumance or
  - a pond farm or
  - a pumping station for the irrigation and drainage of land used for agriculture and forestry, or
- Your farm performs work for one of these operations, for example, as a contract farm, a cooperative farm, a machine pool operation, or a water and soil association.
- The tax relief is considered state aid. Therefore, you must meet the relevant requirements under state aid law.
- The total amount of tax relief for gas oil, vegetable oil and biodiesel must be at least EUR 50.00 per calendar year.

## What documents do I need?

- Receipts or delivery certificates for energy products received for beneficiary and nonbeneficiary purposes, including.
  - Addresses of the consignee and the supplier,
  - date of delivery, quantity delivered and
  - the amount to be paid
- to the extent that you, as the applicant, are required to do so: Records for all beneficiary vehicles and machines showing the date and scope of the work performed and the volume of energy products consumed
- for beekeepers: a colony declaration as proof of the number of colonies (form ZSA 143)
- Certificates of contract work and neighborhood assistance and the gas oil consumed in the process (Form ZSA 148).

## Procedure

If you wish to claim tax relief in writing:

- To do so, go to the website of the General Directorate of Customs and access either the complete "Application for Tax Relief for Agricultural and Forestry Enterprises" (Form 1140) or the "Simplified Application for Tax Relief for Agricultural and Forestry Enterprises" (Form 1142).
  - Form 1140 may be used by all claimants.
  - You can only use form 1142 if
    - You have filed a full application (Form 1140) or a short application (Form 1142) in the past year that was not denied,
    - There have been no changes in the type of business, number of persons or number of colonies since your last complete application (Form 1140), and
    - Your company is not in difficulty within the meaning of European state aid law at the time of application and use of the energy products.
- Complete the application (form 1140 or 1142) in full.
- If you are applying for the first time: Attach all required documentation. If you are submitting a subsequent application, you only need to submit the documents if the Main Customs Office asks you to do so.
- Send the application by mail to the main customs office responsible.

- The main customs office will check your tax application and send you a tax relief notice in case of a different assessment.

If you wish to apply for tax relief electronically:

- As of January 4, 2021, it will be possible to submit an application completely electronically via the Citizen and Business Customer (BuG) portal, without the need to additionally send the printed compressed application as before.
- For legitimization, please use your ELSTER certificate from the state tax authorities or your new ID card with the additional function "electronic proof of identity (eID)".
- To apply for agricultural diesel relief via the BuG portal, a one-time registration is required.
  - For your registration, please go to our website and follow the link "Create a new account here". Then select the "Business customer account" and have your Elster certificate ready for the rest of the registration process.
- Simplified registration: With the provision of the "Agricultural diesel relief" service, you will receive a link by e-mail on January 4, 2021, through which you can register in the BuG portal in a simplified manner. A prerequisite for the simplified registration is that your e-mail address is available to the main customs office responsible for you.
- IMPORTANT: You can only use one agricultural diesel number per e-mail address to register in the BuG portal.
- Within the BuG portal, prefixed questions are used to decide whether the short application or full application is offered.
- The BuG portal opens up the possibility for you as an applicant to track the status of your submitted applications.
- In the BuG portal, it will be possible to contact the customs administration online in a convenient manner - for example, to submit required documents subsequently - and to receive discharge notices digitally in the event of a differing determination.

## Legal bases

- [§ 57 Energiesteuergesetz \(EnergieStG\)](#)
- [§ 103 Energiesteuer-Durchführungsverordnung \(EnergieStV\)](#)

## What deadlines must be paid attention to?

You must apply for tax relief in writing to your responsible main customs office or electronically in the BuG portal by September 30 of the year following the calendar year in which gas oil, vegetable oil or biodiesel was used.

## How long does it take to process

Depending on the time of application (January to September), about 3 months on average. Online applications are processed preferentially.

## What are the costs?

none