

# Enter the amount of electricity in the tax return and calculate the electricity tax yourself

If you have to pay electricity tax, you have to submit a tax declaration to the responsible main customs office, in which you calculate the tax yourself. This is called a tax declaration.

## Competent Department

- [Hauptzollamt Bremen](#)

## Basic information

The electricity tax is a consumption tax levied on electric power. The electricity tax is also a self-assessment tax. This means that anyone who has to pay the tax as a tax debtor must submit a tax return to the relevant main customs office and calculate the electricity tax themselves in it (tax return).

As a rule, electric power is withdrawn by an end consumer from the supply network for consumption. The tax arises at the time of withdrawal (consumption). The electricity supplier must then pay the electricity tax for this electricity as the person liable for the tax, and passes the cost on to the consumer via the electricity price as part of the bill.

If the electricity supplier withdraws electricity for self-consumption from the supply network, it must also pay electricity tax.

If a self-producer generates electricity for self-consumption, he must also pay electricity tax on the electricity he consumes himself. However, this only applies if there is no tax exemption for the self-generated and used electricity (for example, in the case of small photovoltaic (PV) rooftop systems or combined heat and power (CHP) systems).

You must pay the electricity tax without being asked and on time. Otherwise, you will be subject to late payment penalties.

## Requirements

You must declare the electricity tax if you are a tax debtor in the sense of the law. You are liable for the tax if you

- as an electricity supplier have supplied electricity to consumers who have taken this electricity from the supply network in order to consume it, or if you have supplied electricity to consumers who have taken it from the supply network in order to consume it.
- as an electricity supplier, have taken electricity from the supply network to consume it yourself.
  - The tax debtor is usually the supplier, who then passes the costs on to the consumer via the electricity price in the bill.
- have generated electricity for self-consumption as an autoproducer, and
  - have consumed your self-generated electricity and
  - there was no tax exemption for the electricity you consumed yourself.
- as an end consumer, purchase electricity from an area outside the German tax territory (Federal Republic of Germany without the area of Büsingen and without the island of Helgoland) without a contract with a German electricity supplier.
  - In this case, you must pay the electricity tax yourself for the quantities of electricity that you have taken from the German supply network.
- have illegally taken electricity from the supply network, i.e. without the knowledge of the network operators and electricity suppliers.

## What documents do I need?

- Form 1400

Other than Form 1400, no other documentation is generally required. However, the person liable for the tax must keep records of the quantities of electricity and keep the documents proving the withdrawal and present them in the event of an audit.

## Procedure

To file the tax return, you must use the officially prescribed form:

- Go to the German Customs website and from there call up the form "Electricity tax declaration and/or declaration of tax-exempt electricity quantities" (Form 1400). You can fill out the form directly on the computer.
- Print out the completed form and attach the required documents if necessary.
- Sign the completed form and submit it to your local main customs office. The main customs office will review your tax filing and send you a notice if your calculations were not accurate or if anything is unclear. If your calculations are correct, they will usually not send you a notice.
- Pay the amount you calculated yourself or the amount stated in the tax assessment from the main customs office by the due date.

The main customs office responsible is the one from whose district you operate your business or, if you do not operate a business, the one in whose district you are domiciled. If your business is operated from a location outside Germany or if you do not have a place of residence in Germany, the main customs office in whose district you first appear for tax purposes is locally responsible.

## Legal bases

- [§§ 5 bis 8 Stromsteuergesetz \(StromStG\)](#)
- [§§ 4 bis 8 Verordnung zur Durchführung des Stromsteuergesetzes \(StromStV\)](#)
- [§ 2 Stromsteuergesetz \(StromStG\)](#)

## What deadlines must be paid attention to?

Depending on whether you want to declare the electricity tax annually or monthly, you have to observe different deadlines.

In case of annual electricity tax declaration: you must submit the tax declaration by 31 May of the year following the year in which the tax was incurred (consumed). The self-calculated amount must be paid by June 25 of that year.

In case of monthly electricity tax declaration: you must submit the tax declaration by the 15th day of the month following the month in which the tax was incurred (consumed). The self-calculated amount must be paid by the 25th day of that month.

If the electricity has been taken or passed on without permission, illegally or contrary to its purpose: You must file the tax return immediately, that is, without culpable delay. The self-calculated amount must be paid immediately.

## How long does it take to process

between 1 day and 6 months

## What are the costs?

none