

Apply for tax reduction for shore power supply for watercraft

For commercial watercraft that are docked in port, you can apply for a tax reduction if you use shore power while docked.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

If you use shore power for your watercraft while in port, a reduced electricity tax rate applies in many cases. This reduction is only available for commercially used watercraft. For privately used vehicles, you must pay the standard tax rate.

You can only claim the tax reduction if you have a permit from the relevant main customs office. For this purpose, you must submit an application.

The electricity tax is assessed on the basis of the unit megawatt hours (MWh). The standard tax rate is EUR 20.50 per megawatt hour. In case of a tax reduction due to shore-side electricity supply of watercrafts in port, the tax is reduced by EUR 20.00. You then only pay EUR 0.50 per megawatt hour.

Requirements

- You are using the vessel commercially and are applying for tax relief for a period spent in port (periods spent in a shipyard are excluded, as is stationary use as a residential vessel, hotel ship or similar, as well as the propulsion of working machines that are permanently mounted on a floating working device equipped with its own propulsion).
- Electricity is delivered directly to your berth in the port.
- You keep proper commercial books and prepare annual financial statements in a timely manner, and there are no doubts about their tax reliability.
- Since the tax reduction is a state aid, you must comply with the requirements of state aid law.

What documents do I need?

- Declaration of purchase

Procedure

Please submit the application in writing to the responsible main customs office:

- Go to the German Customs website and from there call up the form "Antrag auf Erteilung/Änderung einer Erlaubnis zur steuerbegünstigten Entnahme von Strom landseitigen Stromversorgung von Wasserfahrzeugen" (Form 1457). You can fill out the form directly on your computer.
- Print the completed form and attach any required documentation.
- Sign the completed form and submit it to your local main customs office. The main customs office will examine your application.
- You will receive notification with the individual permit or a refusal.
- In the case of a permit, you will be issued a permit showing that you are entitled to purchase electricity at the reduced tax rate.

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

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

- [§ 9 \(4\) Nr. 2 und § 9 \(3\) Stromsteuergesetz \(StromStG\)](#)
- [§§ 8, 9, 10 Durchführung des Stromsteuergesetzes \(StromStV\)](#)

What deadlines must be paid attention to?

There are no deadlines.

How long does it take to process

Processing usually takes between 1 week and 6 months.

What are the costs?

There are no costs for you.