

Apply for relief from electricity tax for companies

In certain cases, your company in the manufacturing industry or in forestry and agriculture can be relieved from the electricity tax. You must submit an application for this.

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

Electricity tax is a consumption tax levied on electric power. Electricity supply companies must pay the tax and are thus the tax debtors, along with self-suppliers (and, in exceptional cases, end consumers).

In some cases, it is possible that companies

- of the manufacturing industry and
- agriculture and forestry

be relieved of the electricity tax. In this case, the companies can apply for a waiver, refund or reimbursement of the tax.

For more information, see "Further notes".

Requirements

- You can only apply for the relief if your company is active in the manufacturing industry or in agriculture and forestry.
- You have demonstrably paid taxes for the electricity to be relieved.
- For an "Application for Tax Relief in Special Cases (Spitzenausgleich)", you must prove that you have an energy management system, an environmental management system or an alternative system for improving energy efficiency or, as a new company, have at least started to introduce such a system. There are simplifications for small and medium-sized enterprises.

What documents do I need?

- Please attach the following documents to the "Application for Tax Relief for Certain Processes and Procedures":
 - Form 1402 "Description of economic activities"
 - A declaration of operation

- Please attach the following documents to the "Application for Tax Relief for Businesses":
 - Form 1402 "Description of economic activities"
 - Form 1139 "State Aid"
 - If the useful energy generated was not used by the own company:
 - Form 1456 "Self-declaration of the user of useful energy" (must be submitted for each user company)
 - A statement allocating the amounts of electricity withdrawn for useful energy generation to each of the other companies
- Please attach the following documents to the "Application for Tax Relief in Special Cases (Spitzenausgleich)":
 - Form 1402 "Description of economic activities"
 - Form 1449 or 1449A, 1449B, 1458, 1459 as evidence of an energy management, environmental management or alternative system.
 - Small and medium-sized enterprises (SMEs) must submit a "self-declaration" in addition to Form 1449 according to officially prescribed forms (Form 1458 or 1459)
 - Form 1139 "State Aid"
 - If the useful energy generated was not used by their own company:
 - Form 1456 "Self-declaration of the user of useful energy" (must be filed for each user company)
 - A statement allocating the amounts of electricity withdrawn for useful energy generation to each of these other entities

Procedure

You apply for the relief using forms from the Customs website.

- Go to the website of the customs administration and download the form that suits you:
 - Form 1452 "Application for Tax Relief for Certain Processes and Procedures".
 - Fill out the appropriate form for the respective refund section (for example, for the 2020 refund section: "Application for Tax Relief for Certain Processes and Procedures (§ 9a StromStG) 2020")
 - Form 1453 "Application for tax relief according to § 9b StromStG".
 - Form 1450 "Application for tax relief according to § 10 StromStG".
- You can fill in the forms on the computer.
- Fill in your form, attach all other required documents and send them by mail to your main customs office.
- The main customs office will check your application.
- The relief will be credited to your account. In the case of tax relief for companies in special cases, you will receive a notice from the Main Customs Office. For other types of relief, you will only receive a notice if there are discrepancies in the processing of the application.

The main customs office from whose district you operate your business is responsible. For companies operating 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 locally responsible.

Legal bases

- [Verordnung zur Durchführung des Stromsteuergesetzes \(StromStV\)](#)
- [§ 9 a Stromsteuergesetz \(StromStG\)](#)
- [§ 9 b Stromsteuergesetz \(StromStG\)](#)
- [§ 10 Stromsteuergesetz \(StromStG\)](#)

More information

There are 3 types of relief available to companies in the above industries:

1. tax relief for certain processes and procedures.

- As a manufacturing business, you can apply for a refund or rebate of electricity tax if you can prove that you used taxed electricity for certain processes and procedures. These include, for example:
 - the electrolysis,
 - the manufacture of glass and glassware,
 - the manufacture of ceramic products,
 - metal production and processing, or
 - chemical reduction processes.
- You can find a complete presentation of all beneficiary uses on the website of the Customs Administration.
- You calculate the amount of relief in the application itself. It depends on the tax incurred during the relief period.

2. tax relief for companies of the manufacturing industry and agriculture and forestry

- As a company in the manufacturing industry or in agriculture and forestry, you can apply for tax relief for demonstrably taxed electricity if you have withdrawn it for business purposes.
- The tax relief amounts to EUR 5.13 per megawatt hour and is only granted if the relief amount exceeds EUR 250.00 in the calendar year.
- Exception: No tax relief is granted for electricity that you use for electric mobility.

3. tax relief for companies in the manufacturing industry in special cases

(Spitzenausgleich)

- Companies in the manufacturing sector can apply for tax relief for electricity that was withdrawn for business purposes and for which tax was demonstrably paid.
- The tax is waived, refunded or reimbursed if it exceeds the amount of EUR 1,000 per calendar year.
- The amount of the relief depends on the tax incurred in the accounting period.
- If you apply for this relief, you must prove that your company is working with a system to improve energy efficiency or, as a new company, has at least started to introduce such a system. There are simplifications for small and medium-sized companies.
- Exception: no tax relief is granted for electricity you use for electromobility.

For the withdrawal of electricity for the generation of light, heat, cold, compressed air and mechanical energy, tax relief is only granted if it can be proven that the aforementioned

products are used by a company in the manufacturing sector or a company in agriculture and forestry. However, companies that produce compressed air and deliver it in pressure cylinders or other containers are exempt. These companies do not necessarily have to supply the compressed air to companies in the manufacturing industry or agriculture and forestry in order to meet the requirements for tax relief.

What deadlines must be paid attention to?

Your application must be received by the responsible main customs office by 31.12. of the calendar year following the calendar year in which the electricity was withdrawn.

Example: Applications for the year 2020 must be received by the responsible main customs office by 31.12.2021.

How long does it take to process

Processing usually takes between 1 day and 6 months.

What are the costs?

There are no costs for you.