

Apply for relief from electricity tax for companies

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

Competent Department

- [Hauptzollamt Bremen](#)

Basic information

Electricity tax is a consumption tax levied on electricity. Electricity supply companies must pay the tax and are therefore liable for the tax alongside self-suppliers (and in exceptional cases also end consumers).

In some cases, it is possible that companies

- in the manufacturing industry and
- agriculture and forestry

be exempted from paying electricity tax. The companies can then apply for a waiver, refund or compensation of the tax.

Further information can be found under "Further information".

Requirements

- You can only apply for tax relief if your company is active in the manufacturing industry or in agriculture and forestry.
- You have demonstrably paid taxes on the electricity for which relief is to be granted.
- For an "Application for tax relief in special cases (peak equalization)", you must prove that you have an energy management system, 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 - A statement allocating the amounts of electricity withdrawn for useful energy generation to each of the other companies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 can apply for relief using forms on the customs website.

- Go to the Customs Administration website and download the form that is right for you:
 - Form 1452 "Application for tax relief for certain processes and procedures"
 - Fill out the appropriate form for the relevant remuneration section (for example, for the 2020 remuneration section: "Application for tax relief for certain processes and procedures (Section 9a StromStG) 2020")
 - Form 1453 "Application for tax relief in accordance with Section 9b StromStG"
- You can complete the forms on the computer.
- Complete your form, enclose all other required documents and send them by post to your main customs office.
- The main customs office will check your application.
- The tax relief will be credited to your account. In the case of tax relief for companies in special cases, you will receive a notification from the main customs office. For other types of relief, you will only receive a notification if there are discrepancies in the processing of your application.

The main customs office from whose district you operate your company is responsible. 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

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

More information

There are 3 types of relief options for companies in the sectors mentioned:

1. tax relief for certain processes and procedures

- As a company in the manufacturing industry, you can apply for a refund or compensation of electricity tax if you have demonstrably used taxed electricity for certain processes and procedures. These include, for example
 - 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 list of all the eligible uses on the Customs Administration website.
- You calculate the amount of relief yourself in the application. This depends on the tax incurred in the relief period

2. tax relief for companies in 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 electricity that has been demonstrably taxed if you have used 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 electromobility.

3. tax relief for companies in the manufacturing sector in special cases (peak equalization)

- Companies in the manufacturing sector can apply for tax relief for electricity that is used for business purposes and for which tax has been demonstrably paid.
- The tax is waived, reimbursed or refunded if it exceeds the amount of EUR 1,000 per calendar year.
- The amount of 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 enterprises.
- Exception: No tax relief is granted for electricity that you use for electromobility.

Tax relief is only granted for electricity used to generate light, heat, cooling, compressed air and mechanical energy if the products mentioned are demonstrably used by a manufacturing company or an agricultural or forestry company. However, companies that produce compressed air and supply it in pressurized cylinders or other containers are

exempt from this. 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.