

99102119001000

Energiesteuer - Erlaubnis Erteilung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102703328/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102119001000
Leistungsbezeichnung I	Energiesteuer - Erlaubnis Erteilung
Leistungsbezeichnung II	Apply for permission to handle energy products
Typisierung	1 - Bund: Regelung und Vollzug
Quellredaktion	Bund
Freigabestatus Katalog	fachlich freigegeben (gold)
Freigabestatus Bibliothek	unbestimmter Freigabestatus
Begriffe im Kontext	
Leistungstyp	Leistungsobjekt mit Verrichtung
Leistungsgruppierung	
Verrichtungskennung	Erteilung (1)
SDG-Informationsbereich	Verbrauchssteuern: Informationen über die allgemeinen Vorschriften, Sätze und Ausnahmeregelungen, Verbrauchsteuerregistrierung und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	24.02.2021
Fachlich freigegeben durch	Federal Ministry of Finance
Handlungsgrundlage	https://www.gesetze-im-internet.de/energiestv/__12.html https://www.gesetze-im-internet.de/energiestv/__16.html https://www.gesetze-im-internet.de/energiestv/__21.html https://www.gesetze-im-internet.de/energiestv/__42.html https://www.gesetze-im-internet.de/energiestv/__65.html https://www.gesetze-im-internet.de/energiestv/__72.html https://www.gesetze-im-internet.de/energiestv/__83.html https://www.gesetze-im-internet.de/energiestv/__52.html https://www.gesetze-im-internet.de/energiestg/__25.html https://www.gesetze-im-internet.de/energiestg/__27.html
Teaser	<p>If you handle energy products that still have to be taxed, you need a permit. Handling means, among other things, the production, storage, use, distribution or receipt of the energy products.</p>
Volltext	<p>The permit entitles you to handle energy products that have not yet been taxed. Energy products are, for example, fuels such as heating oil, natural gas or coal.</p> <p>The examination for the granting of a permit generally refers to your company in the case of traders. However, it can also refer to you personally, for example as a managing director, or to other persons in your company who are relevant to the tax. If you handle energy products under energy tax law, you need a permit.</p>

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Examples are listed below:

- You manufacture energy products.
- You store energy products.
- You use energy products for purposes other than heating or fuel.
 - You use energy products as samples for testing purposes.
 - You ship energy products, for example, on behalf of a company.
 - You receive energy products dispatched from a tax warehouse in another Member State or from a place of import in another Member State.
- You operate a coal business or supply coal.
 - You use coal in your operation, for example, to manufacture a product.
 - You use natural gas in your operation, for example, to manufacture a product.
- You operate shipping commercially and use the energy products
 - For the maintenance of watercraft.
 - to manufacture watercraft.
- You use watercraft
 - for sea rescue.
 - as a public authority for official purposes.
- You operate commercial aviation and use energy products, for example heavy oils, under certain conditions
 - as aviation fuel.
 - as jet fuel.
 - for aircraft maintenance.
 - for the development and production of aircraft.
- You use aircraft
 - for air rescue.
 - as a public authority for official purposes.

In all cases, you require written permission from the

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main customs office responsible for you. The permission is granted subject to revocation. Before granting permission, the main customs office generally checks whether certain requirements have been met, for example with regard to tax reliability, accounting and the technical equipment in your business.

Erforderliche Unterlagen

Attach the following documents to the informal application in your particular case:

If you intend to manufacture energy products under tax suspension:

- a description of the manufacturing facilities, storage facilities, dispensing points and rooms connected to or adjacent to them
- a location and piping plan (in duplicate)
- a declaration of operation with description
 - of the manufacturing process,
 - the raw materials to be processed,
 - the products to be manufactured and their characteristics relevant to the tax, and
 - the by-products and wastes.

(Supplement the operating statement with a schematic diagram if necessary for understanding).

- A presentation of the quantity determination and the factory accounts.
- Companies registered in the commercial, cooperative or association register: a current excerpt from the register.

If you intend to store or supply energy products under tax suspension:

- a description of the manufacturing facilities, storage facilities, dispensing points and premises connected to or adjacent to them
- a location and piping plan (in duplicate)

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- a description of the quantity determination and the bookkeeping
- Companies registered in the commercial, cooperative or association register: a current excerpt from the register

If you become an agent of a mail order company:

- Companies that are registered in the commercial, cooperative or association register: a current excerpt from the register

If you are the owner of a coal business or a coal supplier and wish to purchase coal untaxed:

- a description of the operating and storage premises and the premises connected with or adjacent to them
- a plan of the plant identifying the facilities for the storage of untaxed coal (in duplicate)
- a description of the accounting of coal purchase and delivery
- a presentation of the quantity determination
- companies registered in the Commercial Register, the Register of Cooperatives or the Register of Associations: an excerpt from the register in the most recent version
- if applicable, the declaration of appointment of an agent, in which the latter has given his consent

If you want to use coal tax-free

- a description of the operating and storage premises and the premises connected with or adjacent to them
- a plan of the operating facility identifying the facilities for the storage of tax-exempt coal (in duplicate)
- an operating statement describing in detail how the coal will be used
- a description of your company's economic activities

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on an officially prescribed form, according to the law, coal is to be used tax-free for certain processes and procedures. (The description must enable the main customs office to classify your company as belonging to the manufacturing industry).

- a description of the accounting of the purchase and use of tax-exempt coal
- companies registered in the commercial, cooperative or association register: an excerpt from the register in the most recent version
- if applicable, the declaration of appointment of an agent or management of the company, in which they declare their consent

If you intend to use or distribute liquefied natural gas:

- a description of the operating and storage premises and the premises in connection with or adjacent to them
- a plan of the operating facility identifying the storage site for the liquefied natural gas (in duplicate)
- an operating statement describing in detail the use of the natural gas
- a statement of accounting for the use or distribution of the tax-exempt natural gas
- companies registered in the Commercial Register, the Register of Cooperatives or the Register of Associations: an excerpt from the register in the most recent version
- if applicable, a statement on the appointment of an agent or management of the enterprise.

If you use or distribute energy products other than coal and natural gas:

- a description of the operating and storage premises and the premises in connection with or adjacent to them
- A plan of the facility identifying where the energy products are stored (in duplicate)
- a declaration of operation describing in detail the

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use of the energy products, in which you must indicate

- whether and how energy products not consumed during use are to be further used, and
- whether energy products will be extracted or recovered during use and how they will be used
- an account of the use or distribution of the tax-exempt energy products.

If you are using or distributing the energy products in commercial aviation:

- If you transport persons or property for commercial purposes:
 - Authorization as an air carrier, as well as a citation of all subsequent changes and all orders of the aviation authority related to the company
 - in other cases: a description of the subject of the service operation and proof of its commercial nature
 - a statement containing information on the aircraft, broken down by aircraft type and registration number
 - proof of the right to use the aircraft
 - proof of the airworthiness certificates of the aircraft
- If you use energy products to maintain aircraft or in the design and manufacture of aircraft:
 - approval of the Luftfahrt-Bundesamt, the responsible European Aviation Safety Agency or the Bundesamt für Wehrtechnik und Beschaffung (Federal Office of Defense Technology and Procurement)
 - Companies entered in the Commercial Register, Register of Cooperatives or Register of Associations: an excerpt from the register in the latest version
 - if applicable, a declaration of the appointment of an authorized representative or an operational management in which they declare their agreement

Voraussetzungen

- You are fiscally reliable.
- To the extent that you are required to do so, you keep proper records and prepare financial statements in a timely manner.
- To the extent that you are required to do so, you keep voucher books and have records that you can present to the main customs office upon request.

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- If applicable, a security must be provided
- Air carriers: If you use energy products to maintain or manufacture aircraft or certain engines and motors: Permission from the Federal Aviation Office, from the responsible European Aviation Safety Agency or from the Federal Office of Defense Technology and Procurement.

Kosten

There are no costs for you.

Verfahrensablauf

The application for permission is generally informal and in writing, except for use by air carriers. Please always provide the following information and attach the required documents:

- Name, address and legal form of the applicant
- Tax number of the applicant at the responsible tax office
- Type of energy product according to the designation in the law as well as the purpose of use
- Statement on whether similar taxed energy products are traded, stored or used

As an air carrier:

- Download the relevant form from the Customs Administration website:
 - Application for a permit for tax-free use of energy products for aviation (Form 1160).
 - Application for a one-time permit for tax-exempt use of energy products for aviation (Form 1161).
 - Complete the form and attach the required documentation.
 - Submit the documents by mail to your local principal customs office.
 - The main customs office will check your documents.
 - You will receive a decision with the permission and a permit or a refusal.

The main customs office responsible is the one from whose district you operate your business or, if you do

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	not operate a business, the one in whose district you are domiciled. If your business is operated from a location outside of Germany or if you do not have a residence in Germany, the main customs office in whose district you first appear for tax purposes is locally responsible.
Bearbeitungsdauer	Processing usually takes 1 to 8 weeks.
Frist	You must apply for the permit before you handle energy products.
weiterführende Informationen	https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Energie/Steuerbeguenstigung/Steuerfreie-Verwendung/steuerfreie-verwendung_node.html
Hinweise	
Rechtsbehelf	<ul style="list-style-type: none"> • Appeal • Action before the Tax Court • An appeal against the tax return or a decision of the main customs office can be lodged within 1 month and, if necessary, an action can be brought before the tax court in further proceedings. For details, please contact the main customs office responsible for you or your legal counsel.
Kurztext	<ul style="list-style-type: none"> • Energy tax permit issuance • Apply for permission to handle energy products • Energy products are for example heating and fuel or coal • written permission from the main customs office required, for example, for the production, storage, use, distribution or receipt of energy products • written application necessary • responsible: locally responsible main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	<ul style="list-style-type: none"> • Forms: no. For air carriers: yes. • Online procedure possible: no • Written form required: yes • Personal appearance required: no https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1160

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	https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1161
Ursprungsportal	Energiesteuer - Erlaubnis Erteilung, Energiesteuer - Erlaubnis Erteilung