

99102026111000

# Stromsteuer Erhebung

Heruntergeladen am 04.07.2025

<https://fimportal.de/xzufi-services/102735298/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102026111000
Leistungsbezeichnung I	Stromsteuer Erhebung
Leistungsbezeichnung II	Enter the amount of electricity in your tax return and calculate the electricity tax yourself
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	Erhebung (111)
SDG-Informationsbereich	Sonstige Steuern: Zahlung, Sätze, Steuererklärungen
Lagen Portalverbund	Steuererklärung (1060100), Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher	

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Ansprechpartner	Nein
Fachlich freigegeben am	13.10.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	<a href="https://www.gesetze-im-internet.de/stromstg/_2.html">https://www.gesetze-im-internet.de/stromstg/_2.html</a> <a href="https://www.gesetze-im-internet.de/stromstg/_5.html">https://www.gesetze-im-internet.de/stromstg/_5.html</a> <a href="https://www.gesetze-im-internet.de/stromstg/_6.html">https://www.gesetze-im-internet.de/stromstg/_6.html</a> <a href="https://www.gesetze-im-internet.de/stromstg/_7.html">https://www.gesetze-im-internet.de/stromstg/_7.html</a> <a href="https://www.gesetze-im-internet.de/stromstg/_8.html">https://www.gesetze-im-internet.de/stromstg/_8.html</a> <a href="https://www.gesetze-im-internet.de/stromstv/_4.html">https://www.gesetze-im-internet.de/stromstv/_4.html</a> <a href="https://www.gesetze-im-internet.de/stromstv/_5.html">https://www.gesetze-im-internet.de/stromstv/_5.html</a> <a href="https://www.gesetze-im-internet.de/stromstv/_6.html">https://www.gesetze-im-internet.de/stromstv/_6.html</a> <a href="https://www.gesetze-im-internet.de/stromstv/_7.html">https://www.gesetze-im-internet.de/stromstv/_7.html</a> <a href="https://www.gesetze-im-internet.de/stromstv/_8.html">https://www.gesetze-im-internet.de/stromstv/_8.html</a>
Teaser	If you have to pay electricity tax, you submit a tax return to the relevant main customs office in which you calculate the tax yourself. This is known as a tax declaration.
Volltext	<p>Electricity tax is a consumption tax levied on electricity. Electricity tax is also a self-assessment tax. This means that if you pay the tax as the tax debtor, you must submit a tax return to the relevant main customs office and calculate the electricity tax yourself (tax declaration).</p> <p>As a rule, electricity is taken from the supply grid for consumption by an end consumer. The tax is incurred at the time of withdrawal or consumption. The electricity supplier must then pay the electricity tax for this electricity as the tax debtor and passes the costs on to the consumer via the electricity price as part of the bill.</p> <p>If the electricity supplier takes electricity from the supply grid for its own consumption, it must also pay electricity tax.</p> <p>If you generate electricity for your own consumption, you must also pay electricity tax on the electricity you consume yourself. However, this only applies if there is no tax exemption for the electricity you generate and</p>

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use yourself. Such tax exemptions are possible, for example, for self-producers with small photovoltaic rooftop systems (PV systems) or combined heat and power (CHP) systems.

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

## Erforderliche Unterlagen

- Form 1400: "Electricity tax declaration and/or declaration of tax-exempt electricity quantities"
- If applicable, records kept of the quantities of electricity and the documents proving the withdrawal

## Voraussetzungen

You must register for electricity tax if you are a tax debtor within the meaning of the law. You are liable to pay tax if you

- as an electricity supplier, you have supplied electricity to consumers who have taken this electricity from the supply grid in order to consume it,
- as an electricity supplier, you have taken electricity from the supply grid to consume it yourself.
- as suppliers, regularly pass on the costs to consumers via the electricity price in the bill.
- have generated electricity for your own consumption as a self-producer and have consumed your self-generated electricity and no tax exemption was available for the electricity you consumed yourself.
- have taken electricity from the supply grid illegally, i.e. without the knowledge of the grid operators and electricity suppliers.
- as a final consumer, you purchase electricity from an area outside the German tax territory (Federal Republic of Germany excluding the area of Büsingen and 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 drawn from the German supply grid.

## Kosten

There are no costs.

## Verfahrensablauf

You can submit your "Electricity tax declaration and/or declaration of tax-free electricity quantities" (form 1400) online in the "Energy and electricity tax (IVVA)"

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service in the customs portal. Alternatively, you can also submit the required documents in writing.

Online registration:

- Go to the website [www.zoll-portal.de](http://www.zoll-portal.de).
- Register once for the "Energy and electricity tax (IVVA)" service with a user or company account.
- Prove your identity with an ELSTER account or digital ID card.
- Complete the form and send it off directly.
- Your main customs office will check the information you have provided.
- If no objections are found, you must pay the tax calculated in the tax return itself by the due date (usually June 25 of the calendar year in which the tax return was submitted) without any further request.
- If objections are identified, you will usually receive a tax assessment notice with a payment deadline.

Written registration:

- Go to the website [www.formulare-bfinv.de/ffw/content.do](http://www.formulare-bfinv.de/ffw/content.do) and enter the number "1400" in the search field. Alternatively, you can also go to [www.zoll.de](http://www.zoll.de) and enter the number "1400" in the search field.
- Complete form 1400 "Electricity tax declaration and/or declaration of tax-free electricity quantities" digitally, print it out and send it by post to your local main customs office.
- The next steps are the same as for online registration

**Bearbeitungsdauer**

1 - 182 Monat(e)

**Frist**

Depending on whether you wish to register for electricity tax annually or monthly, you must observe different deadlines:

- For annual electricity tax registration: you must submit the tax registration by May 31 of the year following the year in which the tax arises (consumption). The self-calculated amount must be paid by June 25 of this year.
- For monthly electricity tax declarations: You must submit the tax declaration by the 15th day of the month following the month in which the tax arises (consumption). The self-calculated

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	<p>amount must be paid by the 25th day of this month. •</p> <p>If the electricity was withdrawn or passed on without permission, illegally or improperly: You must submit the tax declaration immediately, i.e. without culpable delay. The amount charged must be paid immediately.</p>
weiterführende Informationen	<a href="https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Strom/Grundsatz-der-Besteuerung/Anmeldung-der-Steuer/anmeldung-der-steuer_node.html">https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Strom/Grundsatz-der-Besteuerung/Anmeldung-der-Steuer/anmeldung-der-steuer_node.html</a>
Hinweise	There are no indications or special features.
Rechtsbehelf	<ul style="list-style-type: none"> <li>• Appeal</li> <li>• Action before the tax court</li> </ul>
Kurztext	<ul style="list-style-type: none"> <li>• Electricity tax collection</li> <li>• Electricity tax debtors must submit a tax return to the responsible main customs office (tax declaration) and calculate the tax themselves.</li> <li>• Application must be made in writing or online</li> <li>• Responsible: locally competent main customs office</li> </ul>
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Stromsteuer Erhebung, Stromsteuer Erhebung