

99102134001002

Stromsteuer - Erlaubnis Erteilung für Landstromversorgung

Heruntergeladen am 06.06.2025

<https://fimportal.de/xzufi-services/102743705/B100019>

Modul	Sachverhalt
Leistungsschlüssel	99102134001002
Leistungsbezeichnung I	Stromsteuer - Erlaubnis Erteilung für Landstromversorgung
Leistungsbezeichnung II	Apply for a tax reduction for shore power supply for watercraft
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

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	und -zahlung, Verbrauchsteuererstattung
Lagen Portalverbund	Sonstige Steuern (1060800), Steuern und Abgaben für Betriebe (2040200)
Einheitlicher Ansprechpartner	Nein
Fachlich freigegeben am	22.09.2023
Fachlich freigegeben durch	Federal Ministry of Finance (BMF)
Handlungsgrundlage	https://www.gesetze-im-internet.de/stromstg/ https://www.gesetze-im-internet.de/stromstv/
Teaser	You can apply for a tax reduction for commercial watercraft moored in the port and using shore power while moored. You can obtain the permit from your local main customs office.
Volltext	If you use shore power for your watercraft while they are in port, a reduced electricity tax rate applies in many cases. You are entitled to a reduction in electricity tax if you • use the watercraft commercially and • have a corresponding permit from the local main customs office. 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. The electricity tax is calculated on the basis of the unit megawatt hours (MWh). The standard tax rate is EUR 20.50 per megawatt hour. The tax is reduced by EUR 20.00 in the event of a tax reduction due to shore power supply to watercraft moored in port. It then only amounts to EUR 0.50 per megawatt hour.
Erforderliche Unterlagen	• Operating declaration

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	• if applicable. Form 1139 "State aid" • Extract from the register of companies, cooperatives or associations in which your company is registered • Declaration of the appointment of an authorized representative, if applicable https://www.formulare-bfinv.de/ffw/action/invoke.do?id=1457a_20
Voraussetzungen	• You operate commercial shipping and purchase shore power for your watercraft • You comply with the state requirements for tax reduction. • You keep a receipt book. • You keep records of the tax-privileged quantities of electricity withdrawn in the calendar year. • You record the tax-privileged purposes in a way that can be verified by an expert third party. • You must report any changes to the declared circumstances.
Kosten	There are no costs for you.
Verfahrensablauf	You can apply for a tax reduction for shore power supply in writing or online at your local main customs office. Written application • Go to the website of the German customs authorities and call up the form "Application for the granting/amendment of a permit for the tax-privileged withdrawal of shore-side electricity supply for watercraft" (form 1457). You can complete the form directly on your computer. • Print out the completed form and, if necessary, attach the required documents. • Sign the completed form and submit it to your local main customs office. The main customs office will check your application. • You will receive a decision with the individual permit or a rejection. • In the case of an individual permit, you will be issued with a permit certificate showing that you are entitled to purchase electricity at the reduced tax rate.

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Online application

- Go to the online service of German customs at www.zoll-portal.de
- To apply for an electricity tax reduction via the customs portal, you must register once. For registration and all applications, you will need proof of identity via ELSTER or online ID function with ID card.
- Once you are registered, select the "Energy and electricity tax (further applications)" form, complete it and add any additional documents.
- Send off the application. The main customs office will check your application.
- You will receive a message that you can call up the decision with the individual permit or a rejection in the customs portal.
- In the case of an individual permit, you will be issued a permit certificate showing that you are entitled to purchase electricity at the reduced tax rate.

Bearbeitungsdauer 1 - 182 Tag(e)

Frist There are no deadlines.

weiterführende Informationen

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Strom/Steuerbeguenstigung/Steuerermaessigung/steuerermaessigung_node.html

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Energie/Beihilferechtliche-Vorgaben/beihilferechtliche-vorgaben_node.html

https://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchsteuern/Strom/Steuerbeguenstigung/Steuerermaessigung/Anwendungsfaelle/anwendungsfaelle_node.html#doc292884bodyText2

Hinweise There are no indications or special features.

Rechtsbehelf

- Appeal
 - Legal action before the tax court
 - You can lodge an appeal against the decision of the main customs office within one month and, if necessary, take legal action before the tax court. For details, please contact the main customs office responsible for you or your legal advisor.

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Kurztext	• Electricity tax - permission granted for shore power supply • Tax reduction for commercial watercraft using shore-side electricity • Required: Application for permission to obtain tax-reduced electricity for the shore-side power supply of commercially used watercraft for shipping • The application must be accompanied by Declaration of operation, extract from the register • Application must be made in writing • Responsible: locally competent main customs office
Ansprechpunkt	
Zuständige Stelle	
Formulare	
Ursprungsportal	Stromsteuer - Erlaubnis Erteilung für Landstromversorgung, Stromsteuer - Erlaubnis Erteilung für Landstromversorgung