



New draft bill to amend the Energy and Electricity Tax Act – Part 2

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1 Background

After the failed draft bill on modernisation and bureaucracy reduction in electricity and energy tax law in 2024, the current federal government is now making a new attempt. The draft bill for a third law amending the Energy and Electricity Tax Act, presented by the Federal Ministry of Finance on 5 August 2025, essentially incorporates the changes proposed by the traffic light coalition. The law is intended to adapt electricity and energy tax law to current developments, consider the amended provisions in EU state aid law and promote the reduction of bureaucracy. The new law is scheduled to take effect on 1 January 2026.

2 Changes to electricity tax law

Here are the most important planned changes:

- **Landfill gas, sewage gas, and biomass** are no longer considered renewable energy sources according to Section 2 No. 7 of the draft Electricity Tax Act (StromStG-E). Electricity generated from these sources no longer benefits from the tax exemption under Section 9 para. 1 No. 1 and 3 of the Electricity Tax Act (StromStG). However, if used in highly efficient CHP systems, with a rated electrical output of up to 2 MW, the tax exemption under Section 9 para. 1 No. 3 StromStG remains in place.
- The term “**customer facility**” in Section 1a para. 9 of the draft Electricity Tax Regulation (StromStV-E) has been deleted and replaced by the term “at the place of generation.” This means that the previous privileges remain in place.



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- **Electricity storage systems**, regardless of their technology, are subject to the public supply network if they are recorded in the Market Master Data Register (Section 5 para. 4 StromStG-E). Electricity storage systems are defined in Section 2 No. 9 and Section 9a StromStG-E. Approval by the main customs office is not required. The withdrawal of electricity may be tax exempt, thus avoiding the incurrence of double tax.
- Section 5a StromStG-E regulates the tax treatment of **charging points for electric vehicles**. All electricity supplies and all withdrawals at the charging point are generally attributed to its operator. Electricity services provided "at the charging point" via a complex chain of participants are now irrelevant for electricity tax purposes. Clear guidelines are being created for bidirectional charging to prevent electric vehicle users from becoming suppliers and tax debtors. The terms "charging point," "charging point operator," and "bidirectional charging" are defined in Section 2 No. 8a to 8c StromStG-E.
- Section 8 para. 6 StromStG-E sets out **new estimation and notification obligations** for electricity suppliers. These must, as a rule, estimate the expected annual tax liability by 15 January and 30 June of the assessment year and report the amount to the main customs office. If these notifications are deliberately or recklessly omitted, incorrect, or late, this constitutes an administrative offense (Section 14 para. 1 No. 3 StromStG-E).
- The tax exemption in Section 9 para. 1 No. 2 StromStG-E is **extended to electricity** that is **withdrawn for the purpose of maintaining the ability** to generate electricity. In future, the tax exemption under Section 9 para. 1 No. 6 StromStG-E will also apply to electricity generated in a facility with a rated electrical output of up to 2 MW if it is withdrawn at the place of generation and without being transmitted through a public supply network (e.g. tenant electricity) and the energy products used to generate the electricity are verifiably taxed.
- The **relief rate for taxable persons in the manufacturing sector and in agriculture and forestry** pursuant to Section 9b StromStG-E is set at EUR 20/MWh for an indefinite period. As a result, this will lead to a tax burden of EUR 0.50/MWh for energy-intensive taxable persons, which corresponds to the minimum tax rate under EU law.
- Section 14 StromStG-E **extends the provisions on fines** for cases in which a self-declaration on state aid is not submitted, is submitted incorrectly or is not filed in time when claiming tax exemptions or tax reductions or when applying for tax relief.
- Section 1a StromStV-E **specifies the exceptions to supplier status and formulates further exceptions**.
- Section 10 para. 2 No. 2 StromStV-E extends the **general permission**, within the scope of the tax exemption for highly efficient CHP systems under Section 9 para. 1 No. 3 StromStG, to systems with a rated electrical output of less than 1 MW that are listed in the market master data register. Previously, the limit was 50 kilowatts.
- Section 11a StromStV-E clarifies that certain quantities of electricity (e.g. from renewable energy sources or from highly efficient CHP systems) that are not subject to the standard tax rate and are to be allocated to specific consumption points for accounting purposes can only be taken into account in relation to each 15-minute interval. To prove that the electricity was consumed at the same time, the respective quantity must be recorded in a suitable form for each 15-minute interval using measuring devices that comply with measurement and calibration regulations.
- The previous definition of a facility in Section 12b of the Electricity Tax Regulation (StromStV) is replaced by a uniform, simplified definition of a facility for the entire electricity tax law. A facility for electricity generation is defined as jointly operated electricity generation units of an operator at one location. The linking of electricity generation units at different locations, on the basis of remote controllability, is no longer applicable.