



ELECTRICITY & ENERGY TAXES

Electricity and energy tax regulation regarding tax capping (SpaEfV) and support programme for energy management systems

On 5 August 2013 the German cabinet passed the Tax Capping - Efficiency Regulation (Spitzenausgleich - Effizienzsystemverordnung, SpaEfV). The following regulations enabling companies to apply for tax capping for electricity and energy from 2013 were stipulated:

Introductory phase 2013 and 2014

Evidence for "initiating the introduction of a system" necessary for chief customs offices!

Large enterprises:

- *Certification according to ISO 50001 or EMAS*

If EMAS or ISO 50001 are in the process of being introduced:

Testat ISO 50001

- **2013:** *above a minimum of 25% of energy usage of the company or compliance with standardisation chapter 4.4.3 a) establishing energy usage and consumption*
- **2014:** *above a minimum of 60% of energy usage of the company or compliance with standardisation chapter 4.4.3 a+b) Analysis of the main energy users*

Testat EMAS:

- **2013:** *above a minimum of 25% of the energy usage of the company or establishing, which energy carriers are used and important parameters*
- **2014:** *above a minimum of 60% of the energy usage of the company or establishing, which energy carriers are used and important parameters*

KMU energy audit as per DIN EN 162471

- **2013:** *Attestation of a minimum of 25% of the energy usage of the company*
- **2014:** *Attestation of a minimum of 60% of the energy usage of the company*

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“Alternative System”:

Attestation for:

- **2013:** *above a minimum of 25% of the energy usage of the company or completion of energy survey according to Tab. 1 of Appendix 2 SpaEfV*
- **2014:** *above a minimum of 60% of the energy usage of a company or completion of energy survey and analysis of energy users according to Tab. 1 + 2 Appendix 2 SpaEfV*

Additional commitment of company management to implement the system fully as well as deploying an energy officer with the relevant competencies.

Control method from 2015

Large enterprises:

- *ISO 50001 – Certificate*
- *EMAS – Registration Certificate*

SME

- *Energy audit according to DIN EN 16247D1*
- *“Alternative system” according to Appendix 2 SpaEfV*

From 2013 onwards, certificates and attestations have to be approved by environmental verifiers or by conformity authorities, using the official form (No. 1499/1) of the Federal Finance Authorities!

Support programme energy management systems

Moreover, on 6 August 2013, the Federal Ministry of Economic Affairs published the Directive for the Support of Energy Management Systems

Support is available for:

- 1. the initial certification of energy management systems according to ISO 50001. A maximum of 80 % of eligible costs (a maximum of 8,000 Euros) are available.*
- 2. the initial certification of an energy controlling according to the specification of the Appendix of the directive (essentially the same as Appendix 2 of the SpaEfV). A maximum of 80 % of eligible costs (a maximum of 1,500 Euros) are available.*
- 3. the purchase of measurement technology for energy management systems. A maximum of 20 % of eligible costs (a maximum of 8,000 Euros) are available.*
- 4. the purchase of software for energy management systems. A maximum of 20 % of eligible costs (a maximum of 4,000 Euros) are available.*

Applications can be made from 15 August at the Federal Ministry for Economic Affairs and Export Control (BAFA). <http://www.bafa.de/bafa/de/energie/energiemanagementsysteme>

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The total eligible sum is limited to a maximum of 20,000 Euros for each company within a period of 36 months.

In order to be eligible for the help with the costs for initial certification of an energy controlling (item 2), the average annual energy costs of the company need to be below 200,000 Euros.

Companies, which have applied for EEG (special equalisation scheme as per §§ 40 ff.) in the current or previous year and which, therefore, have been obliged to carry out the certification process (more than 10 GWh purchased electricity) are not eligible to apply.

Moreover, large enterprises (not SMEs) are not eligible to apply for tax capping in the claim year.

SMEs, which are obliged to implement an alternative process for the application of tax capping, are exempt from items 2-4.

We are happy to develop a customized schedule for your company, so that you can satisfy the necessary requirements for obtaining tax capping, which are in force from 2013. Of course we'll integrate all available government funding in the process.

Dr. Norbert Hiller, President

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