

EU biogas and biomethane inventory of regulatory framework



Number of legislative act with a link			StromStG: Stromsteuergesetz (Electricity Tax Act), http://www.gesetze-im-internet.de/bundesrecht/stromstg/gesamt.pdf
Name of legislative act			StromStG: Stromsteuergesetz (Electricity Tax Act)
Date of Publication			24/03/1999
Date of implementation			In 1999 the electricity tax was introduced in the framework of the "Law for the access into the ecological tax reform" ("Ökosteuer"). It is an indirect consumer taxation, which incurs for the electricity supplier (also when produced for self consumption), which is eventually passed to the end consumer. The tax currently amount to 20,50 Euro/MWh. There are reduced tax rates for for instance producing companies, electricity for public transportation, etc. The Main Costum Offices are responsible for the tax collection. (http://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Strom/strom_node.html)
Purpose			In 1999 the electricity tax was introduced in the framework of the "Law for the access into the ecological tax reform" ("Ökosteuer"). It is an indirect consumer taxation, which incurs for the electricity supplier (also when produced for self consumption), which is eventually passed to the end consumer. The tax currently amount to 20,50 Euro/MWh. There are reduced tax rates for for instance producing companies, electricity for public transportation, etc. The Main Costum Offices are responsible for the tax collection. (http://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Strom/strom_node.html)
Relevance to the biomethane sector			Exempted from the electricity tax are (§ 9 Abs. 1 StromStG): Electricity from renewable energy carriers when it is taken from grids that are exclusively fed by renewable energy carriers like hydro power, wind power, solar energy, geothermal energy, land fill gas, sewage gas, bioenergy. The digestion of Sewage sludge for the production of biogas for electricity is only included in this context, if it doesn't exceeds 10% in the used substrate mix. (http://www.zoll.de/DE/Fachthemen/Steuern/Verbrauchssteuern/Strom/strom_node.html)
Relation to EU legislation			n.a.
Scope			n.a.
Specification of a legislative act	Support Systems for Biogas	Targets	n.a.
		Subsidies	No
		Feed in Tarrifs	No
		Premiums	No
	Support Systems for Biomethane	Tax exemption	Biogas plants can be tax-privileged or tax-exempt. The use of power for the own installation is tax-exempt. If power is taken from the net, it is also tax-exempt for installations under 2 MW using the power nearby. Tax-exempt is also the process power necessary for biogas production. See also: http://www.biogas.org/edcom/webfvb.nsf/id/DE_Stromsteuergesetz-StromStG-bei-Biogasanlagen/\$file/14-12-09_Infoblatt-Stromsteuergesetz_sr.pdf
		Subsidies	No
		Feed in Tarrifs	No
		Premiums	No
	Sustainability	Tax exemption	No
		Non-discriminatory access to the grid	No
		Mass-balance	No
		Transport	No
Emissions	Emissions	No	
	Biowaste	No	
	Digestate	No	