

Explanations concerning the advance reimbursement of the energy taxes

As of 2011, the advance reimbursement can be claimed only for operations whose main focus is on the production of tangible assets. The advance reimbursement may be asserted if for the previous remuneration period (calendar or business year), an energy tax rebate has already been applied.

If the advance reimbursement is granted, it is to be considered for the energy tax rebate remaining for the current remuneration period.

Example:

<i>Energy tax rebate 2017</i>	<i>€ 20,000</i>
<i>Advance reimbursement for 2018 to the amount of 5%</i>	<i>€ 1,000</i>
<i>Energy tax rebate 2018 total</i>	<i>€ 25,000</i>
<i>Remaining energy tax rebate 2018</i>	<i>€ 24,000</i>

Who is entitled to apply?

The advance reimbursement may be asserted for any production operation for which, under the Energy Tax Rebate Act (Energieabgabenvergütungsgesetz), not only for the previous but also for the current remuneration period (calendar or business year), there is entitlement to an energy tax rebate.

How much is the advance reimbursement?

The advance reimbursement amounts to 5% of the energy tax rebate fixed by way of decision for the previous remuneration period (calendar or business year).

When can the advance reimbursement be applied for?

An application for advance reimbursement of energy taxes may be submitted no earlier than six months after the start of the subsequent remuneration period (calendar or business year).

Where can the advance reimbursement be applied for?

Apply for the advance reimbursement at the tax office responsible for collection of the VAT and thus also the energy tax rebate for the previous remuneration period (calendar or business year).

