2024

Please fill in in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned). In any case, the fields with a strong border must be filled out.

NAME OF TAXPAYER OR COMPANY IDENTIFICATION	Tax numbe	er													
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	NAME OF	TAXPAYE	r or co	MPAN'	Y IDEN	NTIFICA	TION							0.,	
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Application for advance reimbursement of energy taxes for manufacturing plants for the calendar year 2024 and differing fiscal years commencing or ending in the calendar year 2023

1	Production company entitled to apply (name or company name and address)	Telephone number
	Notification date ¹⁾	Remuneration amount ²⁾
	Energy tax rebate for the calendar year 2023	
	of which 5 % ³ result in an advance fee of	
	of which 5 % result in an advance region	euro
	Energy tax rebate for differing fiscal years (Notification date 1)	Remuneration amount ²⁾
	commencing or ending in the calendar	
	year 2023	
	of which % ⁴⁾ result in an advance fee of	euro

1) If already exists.

- 2) Since the application for advance payment can already be submitted with the application for energy tax refund for the previous calendar year (business year), the anticipated amount of refund calculated by the applicant him/herself must be entered if the notice for the previous refund period has not yet been issued.
- 3) According to Section 4 para. 9 in conjunction with Section 2 para. 2 no. 3 Energy Tax Reimbursement Act, advance reimbursement of up to 25% of the reimbursement amount from the previous calendar year could be requested in applications for the calendar years 2022 to 2023. For the calendar year 2024 5% of the reimbursement amount from the previous year can be requested.
- Please enter a percentage up to 25% of the reimbursement amount from the previous year is permissible. According to Section 4 para. 9 in computition with Section 2 para. 2 item 3 of the Energy Tax Reimbursement Act, in applications for differing fiscal years commencing or ending in the years 2022 to 2023 an advance reimbursement of up to 25% of the reimbursement amount from the previous fiscal year can be requested.

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I am aware that the information will be checked and that incorrect or incomplete information is a punishable offence. Should I realise after the fact that the above declaration is incorrect or incomplete, I will notify the tax office immediately (Section 139 FFC).

IMPORTANT NOTE: Please send **no original documents/receipts**, as all documents arriving at the tax office are electronically archived and then destroyed in accordance with data protection regulations. Keep this for at least **7 years** for possible verification.

Tax representative (name, address, telephone number)

omf.gv.at

Privacy Policy at bmf.gv.at/datenschutz on paper in all financial and customs offices

Date, signature or company signature

Only to be filled out by the tax office

Notification (ENAV 2 form) issued.

Editor Date, hand signed

Explanations on advance payments for energy taxes

Businesses whose focus is proven to be on the production of tangible assets can claim a rebate for energy taxes. The advance payment can be claimed if there is an entitlement to an energy tax rebate for the previous payment period (calendar or business year).



If the advance refund is granted, it shall be taken into account in the energy tax rebate remaining for the current refund period.

Example:

Energy tax rebate 2023 Advance payment for 2024 of 5% (percentage chosen by the applicant) Total energy tax rebate 2024 Remaining energy tax rebate 2024

20,000 euros 1,000 euros 25,000 euros 24,000 euros

The advance refund may be claimed for each production facility for which, pursuant to the Energy Tax Rebate Act, not only for the previous but also for the current rebate period (calendar or business vear) an entitlement to an energy tax rebate exists.

What is the upfront tax?

The advance reimbursement amounts to up to 25% (see footnotes 3 and 4) of the energy tax rebate determined by the notice in the preceding reimbursement period (calendar or fiscal year).

When can advance payment be requested?

An application for an advance payment of energy taxes can be submitted at the earliest together with the application for an energy tax rebate for the previous calendar year (business year).

entron transformer and the second an Apply for the advance payment to the tax office responsible for levying the value added tax and thus also for the energy tax payment for the previous payment period (calendar or business year).

