

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	20,000 euros
Advance payment for 2024 of 5% (percentage chosen by the applicant)	1,000 euros
Total energy tax rebate 2024	25,000 euros
Remaining energy tax rebate 2024	24,000 euros

Who is eligible to apply?

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 year) 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).

Where can the advance payment be requested?

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).

Please fill in the required information on the official form,
this form is for translation assistance only.

