



- ☐ **Finanzamt Österreich**, Postfach 260, 1000 Wien
- ☐ **Finanzamt für Großbetriebe**, Postfach 251, 1000 Wien

Please fill out 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.

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

[illegible]

Application for advance reimbursement of energy taxes for manufacturing plants for the calendar year 2025 and differing fiscal years commencing or ending in the calendar year 2024

Production company entitled to apply (name or company name and address)	Telephone number

Energy tax rebate for the calendar year 2024	Notification date ¹⁾	Remuneration amount ²⁾
of which 5 % ³⁾ result in an advance fee in the amount of	6080	€
Energy tax rebate for differing fiscal years commencing or ending in the calendar year 2024	Notification date ¹⁾	Remuneration amount ²⁾
of which % ⁴⁾ result in an advance fee in the amount of	6081	€

- 1) If already exists.
- 2) Since the application for advance payment can already be submitted with the application for energy tax rebate 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) Pursuant to section 4 para. 9 in conjunction with section 2 para. 2 item 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.
- 4) Please enter a percentage - **up to 25% of the reimbursement amount** from the previous year is permissible. Pursuant to section 4 para. 9 in conjunction 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 subsequently realise that the above declaration is incorrect or incomplete, I will inform the tax office of this immediately (section 139 Austrian Tax Procedure Law).

IMPORTANT NOTE: Please **do not sent any original documents/receipts**, as all documents that arrive at the tax office are destroyed in accordance with data protection regulations after having been recorded digitally. Keep this for at least **7 years** for possible verification.

Tax representative (name, address, telephone number)

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:

<i>Energy tax rebate 2024</i>	<i>20,000 euros</i>
<i>Advance payment for 2025 of 5%</i>	<i>1,000 euros</i>
<i>Total energy tax rebate 2025</i>	<i>25,000 euros</i>
<i>Remaining energy tax rebate 2025</i>	<i>24,000 euros</i>

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).

