



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

Data protection statement available at bmf.gv.at/datenschutz
or in hard copy in all tax and customs offices

Please fill in with CAPITAL LETTERS, using only black or blue ink. Amounts in euros and cents (right-aligned).
Fields with a bold frame must be completed by all applicants.

[illegible]

Application for advance rebate of energy taxes for manufacturing plants for calendar year 2026 and business years differing from the calendar year that begin or end in calendar year 2025

Manufacturing plant eligible to apply (name or company identification and address)	Telephone number

Energy tax rebate for calendar year 2025	Assessment notice date ¹⁾	Amount of rebate ²⁾
5% amount for advance rebate	6080	euros
Energy tax rebate for business years differing from the calendar year that begin or end in calendar year 2025	Assessment notice date ¹⁾	Amount of rebate ²⁾
5% amount for advance rebate	6081	euros

1) *If available.*

2) *Since the application for advance rebate may be submitted with the application for energy tax rebate for the previous calendar year (business year), the estimated rebate amount calculated by the applicant him/herself must be entered if the assessment notice for the previous rebate period has not been issued.*

I certify that the provided information is **correct** and **complete** to the best of my knowledge and belief. I am aware that the information will be checked and that the provision of incorrect or incomplete information is a punishable offence. Should I subsequently realise that the above return is incorrect or incomplete, I will inform the tax office immediately (Section 139 Federal Tax Procedure Regulation).

IMPORTANT NOTE: Please **do not** send any **original documents/receipts**, as all documents received by the tax office will be destroyed after they are imported electronically, in compliance with data protection regulations. You must retain these documents for at least **7 years** for possible audit.

Tax representative (name, address and phone number)

Date, signature or company signature

For official use by tax office only.	
Assessment notice (ENAV 2 form) issued.	Case officer Date, hand signature _____

Explanatory notes on advance rebate for energy taxes

Business entities with a demonstrable focus on production of tangible assets are eligible to claim a rebate for energy taxes. The advance rebate may be claimed if there is an entitlement to an energy tax rebate for the previous rebate period (calendar or business year).

If the advance rebate is granted, it shall be recognised for the remaining energy tax rebate for the current rebate period.

Example:

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

Who is eligible to apply?

The advance rebate may be claimed for each production facility eligible under the Energy Tax Rebate Act to claim an energy tax rebate not only for the previous but also for the current rebate period (calendar or business year).

How much is the advance rebate?

The amount of the advance rebate is 5% of the energy tax rebate set forth in the assessment notice for the preceding rebate period (calendar or business year).

When can the advance rebate be applied for?

An application for advance rebate of energy taxes may 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 rebate be applied for?

You may apply for the advance rebate at the tax office responsible for levying value added tax and therefore also for levying the energy tax rebate for the previous rebate period (calendar or business year).

