

# **ENERGY TAX REFUND**

The energy tax and the electricity tax are consumption taxes which every company is charged with. Therefore, the issue of the energy tax refund is interesting not only for energy-intensive large companies but also for small and medium-sized enterprises. On 31.07.2013 the German SpaEfV regulation ("Spitzenausgleich-Effizienzsystemverordnung") was published in the Federal Journal of Laws. This regulation establishes evidence requirements for companies that make a tax refund application in the years 2013 and 2014 (introductory stage) and in 2015 or later (regular method). In Annex 1 to this document you can find the information on how exactly the SpaEfV regulates the verification process. All companies can significantly reduce their energy costs through energy tax refunds if they meet the requirements of the SpaEfV.

ÖMC can help you understand the requirements of SpaEfv and implement the necessary verification procedures.

## References are available for the following areas:

- chemical industry
- metal production and processing
- manufacture of rubber and plastic products
- pharmacy / biotechnology
- service sector

The ÖMC consultants possess extensive expertise in the field of energy tax refund and the introduction of energy management systems. They will be glad to support you with their practical experience. The relevant professional skills and actual knowledge is secured by the participation in the DIN NAGUS Committee on energy efficiency and energy management.

#### **ÖMC** service spectrum in the field of energy tax refund:

- consulting concerning the implementation and further development of a energy management system according to ISO 50001
- support and consulting in respect of evidence procedures of SpaEfV to get energy tax refunds
- assistance in the preparation of a application addressed to the main custom office for energy tax refund
- arrange contact to accredited certifiers in order to get necessary attestation for energy tax refunds
- trainings on the following topics: "Energy management system according to ISO 50001 practical implementation", "Standardization in the field of energy efficiency and energy
  management" and "Spitzenausgleich-Effizienzsystemverordnung (SpaEfV) implementation and evidence
  procedure"

## Benefits of energy tax refund:

- it's possible to reduce costs significantly through the tax refund (up to 60% of the energy taxes can be refunded!)
- enhancing the energy efficiency by introducing necessary EnMS/ EMAS or alternative systems
- sustainable and efficient energy use
- protection of environment
- generation of competitive advantages by optimizing cost structures and efficient energy use

## Do you require any support in your energy tax refund?

Make an appointment with us for an initial talk.

Contact persons: Dr. Marina Eggert firm owner and managing director

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