

# 2019

To the Tax Office



Please fill out in **CAPITAL LETTERS** and only in black or blue colour.  
**Fields with a bold frame must be filled in at any rate.**

Data Protection Policy at bmf.gv.at/datenschutz or in printed form at all tax and customs office locations

**Tax account N°**

Tax office N° – Tax N°

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NAME OF THE TAXPAYER OR COMPANY NAME

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## Declaration on the natural gas duty for 2019

Please tick as applicable.

Address	
Telephone N°	Fax N°

Natural gas was delivered, consumed and forwarded in the calendar year in question	m <sup>3</sup>
Of which:	
Natural gas used for the production, transport or storage of natural gas	— m <sup>3</sup>
Natural gas used for the transport and processing of mineral oil	— m <sup>3</sup>
Assessment base	m <sup>3</sup>

**Calculation of the natural gas duty in €**

Tax assessment base	m <sup>3</sup>	<b>× 0.066</b>		€
<b>Natural gas duty</b>				€
of which already paid				€
Thus there remain <input type="checkbox"/> as a <b>credit</b> <input type="checkbox"/> for <b>subsequent payment</b>				€

**IMPORTANT NOTE:** Please do not send **any original documents**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these for at least **7 years** for a possible inspection.

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I understand that the information will be checked, and that incomplete or incorrect disclosure of information is punishable. Should I subsequently find that the above declaration is incorrect or incomplete, I will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).

Tax representation (name, address, phone N°)

\_\_\_\_\_  
Date, signature or company signature, respectively

PLEASE DO NOT WRITE INTO THIS GREY FIELD

bmf.gv.at

Bundesministerium  
Finanzen



## Explanations concerning the natural gas duty

The following are subject to the natural gas duty:

- **supply** of natural gas in the tax territory, except to natural gas supply companies for transmission,
- **consumption** of natural gas in the tax territory, including the consumption of natural gas for the production of electrical energy and for non-energy-related purposes,
- **transmission** to the final consumer by the grid operator.

The **tax territory** is the territory of the Federal Republic of Austria, with the exception of the municipalities of Jungholz in Tyrol and Mittelberg in Vorarlberg.

### Who is the tax debtor of the natural gas duty?

- In the case of the supply of natural gas, **the party supplying** the natural gas.
- In the case of consumption of natural gas produced by the company itself or by natural gas supply companies, **the party/parties that consumes the natural gas**.
- The **network operator**, if use of the pipeline network for supply to the consumer is tolerated.

### Tax exemptions

The following are exempt from the tax:

- Natural gas used for the **production, transport or storage of natural gas**.
- Natural gas used for the **transport and processing of mineral oil**.

### Tax assessment base and tax rate

The assessment base is the delivered/consumed quantity of natural gas in m<sup>3</sup> (standard cubic metre at a temperature of 0 °C and a pressure of 1.01325 bar).

- The duty is 6.60 ¢ per m<sup>3</sup>.

### When and where is the tax return to be filed?

Please submit your annual return by March 31<sup>st</sup> of the following year to the tax office responsible for collecting the VAT.

### Note on the refunding of the natural gas duty

If natural gas is used

- for the generation of electrical energy or
- for purposes other than as fuel, for the manufacture of fuels, for heating, or for the production of goods for heating (non-energy use),

a **tax exemption** is granted in the form of a refund **to the person using the natural gas**.

Please use the Form EGA 3 for the application for refunding.

### To be filled in only by the tax office!

Team \_\_\_\_\_

Please tick as applicable.

No deviation from the booked natural gas duty.

Deviation from the booked natural gas duty  
Decision (Form EGA 2) issued.

Own calculation incorrect;  
Decision (Form EGA 2) issued.

person in charge  
Date, paragraph \_\_\_\_\_