



## Explanations concerning the electricity duty

The electricity duty applies to

- **supply of** electrical energy within the tax territory, except to electricity companies for the purpose of further transmission,
- **consumption** in the tax territory of electrical energy produced by the company itself or transmitted into the tax territory,
- **transmission** to final consumers by grid operators.

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 for the electricity duty?

- In the case of supply of electrical energy, **the person who supplies.**
- In case of consumption of self-produced energy or by electricity companies – if no external grid is used – the **person who consumes the electrical energy.**
- The **grid operator**, if use of the grid for supply to the consumer is tolerated.

### Tax exemptions

The following are tax-exempt:

- Electricity producers, irrespective of the primary energy used, up to a tax-exempt amount of 5,000 kWh for the energy produced and consumed by the company itself (§ 2 I a)
- Electricity producers that use sustainable primary energy sources (small hydroelectric plants, photovoltaic plants, wind power plants, etc.) have a tax allowance of 25,000 kWh for self-produced and self-consumed electrical energy (§ 2 I b).
- The electrical energy used for the production and transmission of electrical energy, natural gas and mineral oil (§ 2 II).
- The electrical energy used for non-energy purposes (e.g. electroplating, electrolysis) by way of a refund to the user (§ 2 III) using Form ELA 3.

### Tax assessment base and tax rate

The assessment base is the delivered/consumed energy in kWh.

- The duty is 1.5 ¢ per kWh.

### 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 electricity duty

If electrical energy is used

- for the production or transport of natural gas or mineral oil, or
- for non-energy purposes,

then the refund must be applied for using Form ELA 3.

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

Team \_\_\_\_\_

Please tick as applicable.

No deviation from posted electricity duty.

Deviation from posted electricity duty;  
Decision (Form ELA 2) issued.

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

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