

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 m³ (standard cubic metre at a temperature of 0 °C and a pressure of 1.01325 bar).

- The duty is 6.60 ¢ per m³.

When and where is the tax return to be filed?

Please submit your annual return by March 31st 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.

The applicability of some amendments (inclusion of biogas and hydrogen into § 2 I and tax concessions for them in § 3 II 3) **has been postponed for the time being** (announcement by the Federal Minister of Finance, BGBl. II N^o 440/2019).

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 _____