

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.
- Electrical energy, insofar as it is produced by means of photovoltaics by electricity producers, including producer organisations, generated and not fed into the grid, but consumed by the company itself, for the electrical energy annually self-consumed as can be demonstrated by the balance sheet figures (§ 2 IV).

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 31st 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!

Please tick as applicable.

Team _____

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 _____

