

Calculation of the electricity duty in €

Assessment base for electrical energy (with the exception of traction current within the meaning of § 4 paragraph 3 Electricity Duty Act)	kWh	× 0.015	,	€
Assessment base for traction current generated by railway companies from sources other than renewable energy sources (§ 4 paragraph 3 Electricity Duty Act in conjunction with § 4 Electricity Duty Traction Current Act)	kWh	× 0.0018	,	€
6. Electricity Duty total			,	€
of which paid by network operators		—	,	€
Subtotal (Electricity Duty)			,	€
of which already paid		—	,	€
remaining as credit			,	€
remaining as additional payment			,	€



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).

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.

Tax representation (name, address, phone N ^o)

Date, signature or company signature, respectively

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.
- In the event of **non-compliance with beneficiary requirements**
 - according to the Electricity Duty Act implementation regulation, the beneficiary electricity producer (possibly the members of a producer group) or
 - according to the Electricity Duty Traction Current Act, the railway company or, in cases where the traction current was not consumed by a railway company, the user.





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 Duty Act)
- 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 Electricity Duty Act).
- The electrical energy used for the production and transmission of electrical energy, natural gas and mineral oil (§ 2 II Electricity Duty Act).
- The electrical energy used for non-energy purposes (e.g. electroplating, electrolysis) by way of a refund to the user (§ 2 III Electricity Duty Act) 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 Electricity Duty Act).
- traction current generated by railway companies themselves from renewable energy sources (electrical energy with a nominal frequency 16.7 Hertz), insofar as this is used by railway companies to drive and operate rail vehicles (§ 2 V Electricity Duty Act)

Tax assessment base and tax rate

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

- The duty is 1.5 ¢ per kWh.
- The duty for traction current is 0.18 ¢ per kWh (§ 4 paragraph 3 Electricity Duty Act in conjunction with § 4 Electricity Duty Traction Current Act), unless a tax exemption applies or the preferential treatment can be applied for using Form ELA 3 (§ 5 Electricity Duty Traction Current Act).

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,
 - as traction current from beneficiary users (§ 5 Electricity Duty Traction Current Act)
- then the refund must be applied for using Form ELA 3.

Please, do the required informations on the official website
this translation serves only for the support.

To be filled in only by the tax office!	
Team _____	Please tick as applicable.
<input type="checkbox"/> No deviation from posted electricity duty.	
<input type="checkbox"/> Deviation from posted electricity duty; Decision (Form ELA 2) issued.	
<input type="checkbox"/> Own calculation incorrect; Decision (Form ELA 2) issued.	person in charge Date, paragraph _____

