

Explanations on the natural gas tax

Subject to natural gas tax

- the **delivery** of natural gas in the tax territory, except to natural gas supply companies for onward transmission,
- the **consumption** of natural gas in the tax area, including the consumption of natural gas for the production of electric power and for non-energy purposes.
- the **forwarding** to the end consumer by the network operator.

Tax area is the federal territory, with the exception of the area of the local communities of Jungholz in Tyrol and Mittelberg in Vorarlberg.

Who is liable for the natural gas tax?

- In the case of delivery of natural gas, **the one delivering**.
- In the case of consumption of self-produced natural gas or by natural gas supply companies **the person who/ consumes the natural gas**.
- If the use of the network for delivery to the consumer is tolerated, **the network operator** shall pay the natural gas levy as liable party on behalf of the levy debtor.

Tax exemptions

The following are exempt from the tax:

- a) Natural gas used **to produce, transport** or store natural gas (Section 3 Para. 1 item 1 Natural Gas Tax Act)
- b) Natural gas consumed for **transportation** and **processing of petroleum** (Section 3 Para. 1 item 2 Natural Gas Tax Act)

Tax base and tax rate

The tax base is the delivered/consumed quantity of natural gas in m³ (standard cubic meters at a temperature of 0° C and a pressure of 1.01325 bar).

- The tax for natural gas is 6.6 cents per m³. The tax for hydrogen is 2.1 cents per m³. In the period from 01 May 2022 to 30 June 2023 the levy for natural gas is 1.196 cents per m³, for hydrogen 0.38 cent m³.

When and where should the tax return be submitted?

Please submit the annual return to the tax office responsible for collecting sales tax by 31 March of the following year.

Note on the reimbursement of natural gas tax

Will natural gas

- generate electrical energy or
- be used for purposes other than use as fuel, for the production of fuel, for heating or for the production of a commodity for heating (non-energy use), there is a **tax exemption** by way of remuneration **to the person using natural gas**.

For the application for reimbursement, please use the EGA 3 form.

The applicability of some changes (inclusion of biogas and hydrogen in Section 2 Para. 1 and tax concessions for them in Section 3 Para. 2 Item 3 Natural Gas Tax Act) **was postponed for the time being** (announcement by the Federal Minister of Finance, Federal Law Gazette II No. 440/2019).

Only to be filled out by the tax office

Team _____

Please check the relevant box.

No deviation from booked natural gas levy.

Deviation from booked natural gas levy
Notification (form EGA 2) issued.

Incorrect self-calculation;
Notification (form EGA 2) issued.

Editor
Date, hand signed _____