

2023



To

- Finanzamt Österreich, Postfach 260, 1000 Wien
- Finanzamt für Großbetriebe, Postfach 251, 1000 Wien

Please fill in in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).
In any case, the fields with a strong border must be filled out.

Privacy Policy at bmf.gv.at/datenschutz or on paper in all financial and customs offices

Tax number
NAME OF TAXPAYER OR COMPANY IDENTIFICATION

Statement on natural gas tax for calendar/business year 2023

Please check the relevant box.

Address	Telephone number
Calculation of the tax base for the natural gas tax	
1. Total amount of the tax bases for the assessment period for all taxable and non-taxable transactions (supply of goods and consumption):	m ³
2. Taxable	
a) according to Section 1 Para. 1 item 1 Natural Gas Tax Act (supply of goods)	m ³
b) according to Section 1 Para. 1 item 2 Natural Gas Tax Act (consumption)	m ³
3. Total amount of the tax base for taxable transactions	m ³
4. Tax-free	
a) Natural gas used to produce, transport or store natural gas (Section 3 Para. 1 item 1 Natural Gas Tax Act)	— m ³
b) Natural gas consumed for transportation and processing of petroleum (Section 3 Para. 1 item 2 Natural Gas Tax Act)	— m ³
5. Tax base for taxable transactions	m ³
Calculation of the natural gas tax in euros	
Tax base for goods of subheading 2711 21 00 of the Combined Nomenclature up to including 31 December 2024 m ³	x 0.01196 euro
Tax base for hydrogen up to including 31 December 2024 m ³	x 0.0038 euro
6. Total natural gas tax	euro
thereof paid by network operators	— Euro
Subtotal (natural gas tax)	euro
already paid for it yourself	— Euro
thus remain as a credit	euro
thus remain for subsequent payment	euro

IMPORTANT NOTE: Please do not send **any original documents/receipts**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with data protection. Keep this for at least **7 years** for possible verification.

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I am aware that the information will be checked and that incorrect or incomplete information is a punishable offence. Should I realise after the fact that the above declaration is incorrect or incomplete, I will notify the tax office immediately (Section 139 FFC).

Tax representative (name, address, telephone number)

Date, signature or company signature

bmf.gv.at

Bundesministerium
Finanzen



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 entity 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.**
- b) Natural gas consumed for **transportation and processing of petroleum .**

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 31 December 2024 the levy for natural gas is 1.196 cents per m³, for hydrogen 0.38 cents per 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 30 June 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 the inclusion of (formerly biogas) renewable gases, gaseous renewable fuels of biogenic origin, and hydrogen (Section 2 para. 1 Natural Gas Tax Act), as well as the entry into force of related tax benefits according to Section 3 para. 3 Natural Gas Tax Act, comes into effect upon fulfilment of EU legal obligations (AbgÄG 2023, BGBl. I Nr. 110/2023).

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 _____