



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

Please fill out 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.

Tax number

[illegible]

NAME OF TAXPAYER OR COMPANY IDENTIFICATION

[illegible]

Statement on natural gas tax for calendar/business year 2024

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):		6000	m ³
2. Taxable			
a) pursuant to section 1 para. 1 item 1 Natural Gas Tax Act (supply of goods)		6001	m ³
b) pursuant to section 1 para. 1 item 2 Natural Gas Tax Act (consumption)		6002	m ³
3. Total amount of the tax base for taxable transactions		6003	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)		6004	—
b) Natural gas consumed for transportation and processing of petroleum (section 3 para. 1 item 2 Natural Gas Tax Act)		6005	—
5. Tax base for taxable transactions		6006	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 and including 31 December 2024	m ³	x 0.01196	6007
Tax base for hydrogen up to and including 31 December 2024	m ³	x 0.0038	6008
6. Total natural gas tax			€
thereof paid by network operators		—	Euro
Subtotal (natural gas tax)		6009	€
already paid for it yourself		—	Euro
thus remain as a credit			€
thus remain for subsequent payment			€

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 subsequently realise that the above declaration is incorrect or incomplete, I will inform the tax office of this immediately (section 139 Austrian Tax Procedure Law).

Tax representative (name, address, telephone number)

Date, signature or company signature



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 final 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:
- Natural gas used **to produce, transport or store natural gas.**
 - 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 VAT 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 (Tax Modification Act 2023, Federal Law Gazette Part I item 110/2023).

Only to be filled out by the tax office	
Team _____	Please check the relevant box.
<input type="checkbox"/> No deviation from booked natural gas levy.	
<input type="checkbox"/> Deviation from booked natural gas levy Notification (form EGA 2) issued.	
<input type="checkbox"/> Incorrect self-calculation; Notification (form EGA 2) issued.	Editor Date, hand signed _____