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THIS GREY FIELD

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**Bundesministerium  
Finanzen**



Please fill out in CAPITAL LETTERS and only in black or blue colour.  
Fields with a bold frame must be filled in at any rate.

Tax number

[illegible]

NAME OF THE TAXPAYER OR COMPANY NAME

[illegible]

## Declaration on the natural gas duty for 2020

**Please tick as applicable.**

Address	
Telephone №	Fax №

Natural gas was delivered, consumed and forwarded in the calendar year in question	m³
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Of which:

Natural gas used for the production, transport or storage of natural gas	—	m³
Natural gas used for the transport and processing of mineral oil	—	m³
Assessment base		m³

### Calculation of the natural gas duty in €

Tax assessment base	m <sup>3</sup>	× 0.066	€
<b>Natural gas duty</b>			€
of which already paid			— €
Thus there remain <input type="checkbox"/> as a <b>credit</b> <input type="checkbox"/> for <b>subsequent payment</b>			€

**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.

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).

Tax representation (name, address, phone №)
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Date, signature or company signature, respectively

## Explanations concerning the natural gas duty

The following are subject to the natural gas duty:

- **supply** of natural gas in the tax territory, except to natural gas supply companies for transmission,
- **consumption** of natural gas in the tax territory, including the consumption of natural gas for the production of electrical energy and for non-energy-related purposes,
- **transmission** to the final consumer by the grid operator.

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 of the natural gas duty?

- In the case of the supply of natural gas, **the party supplying** the natural gas.
- In the case of consumption of natural gas produced by the company itself or by natural gas supply companies, **the party/parties that consumes the natural gas**.
- The **network operator**, if use of the pipeline network for supply to the consumer is tolerated.

### Tax exemptions

The following are exempt from the tax:

- Natural gas used for the **production, transport or storage of natural gas**.
- Natural gas used for the **transport and processing of mineral oil**.

### Tax assessment base and tax rate

The assessment base is the delivered/consumed quantity of natural gas in m<sup>3</sup> (standard cubic metre at a temperature of 0 °C and a pressure of 1.01325 bar).

- The duty is 6.60 ¢ per m<sup>3</sup>.

### When and where is the tax return to be filed?

Please submit your annual return by March 31<sup>st</sup> of the following year to the tax office responsible for collecting the VAT.

### Note on the refunding of the natural gas duty

If natural gas is used

- for the generation of electrical energy or
- for purposes other than as fuel, for the manufacture of fuels, for heating, or for the production of goods for heating (non-energy use),

a **tax exemption** is granted in the form of a refund **to the person using the natural gas**.

Please use the Form EGA 3 for the application for refunding.

**The applicability of some amendments** (inclusion of biogas and hydrogen into § 2 I and tax concessions for them in § 3 II 3) **has been postponed for the time being** (announcement by the Federal Minister of Finance, BGBl. II № 440/2019).

#### To be filled in only by the tax office!

Please tick as applicable.

Team \_\_\_\_\_

☐ No deviation from the booked natural gas duty.

☐ Deviation from the booked natural gas duty  
Decision (Form EGA 2) issued.

☐ Own calculation incorrect;  
Decision (Form EGA 2) issued.

person in charge  
Date, paragraph \_\_\_\_\_