



 Tax Office Austria, P.O. Box 260, A-1000 Vienna

 **Tax Office for Large Companies**, P.O. Box 251, A-1000 Vienna

Please fill out in CAPITAL LETTERS and only in black or blue colour. Enter amounts in euros and cents (right-justified).
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 2021

Please tick as applicable.

Address			
Telephone №		Fax №	
Calculation of the assessment base for the natural gas duty			
1. Total amount of the assessment bases of the assessment period for all taxable and non-taxable transactions (deliveries including onward deliveries and consumption):		m³	
2. Taxable			
a) pursuant to § 1 paragraph 1 I Natural Gas Duty Act (deliveries)		m³	
b) pursuant to § 1 paragraph 1 II Natural Gas Duty Act (consumption)		m³	
3. Total amount of the assessment bases for taxable transactions		m³	
4. Tax-free			
a) Natural gas used for the production, transport or storage of natural gas (§ 3 paragraph 1 I Natural Gas Duty Act)		— m³	
b) Natural gas used for the transport and processing of mineral oil (§ 3 paragraph 1 II Natural Gas Duty Act)		— m³	
5. Assessment base		m³	
Calculation of the natural gas duty in €			
Assessment base for goods of sub-heading 2711 21 00 of the Combined Nomenclature	m³	× 0.066	€
Assessment base for hydrogen	m³	× 0.021	€
6. Total natural gas duty		€	
of which paid by network operators		— €	
Subtotal (natural gas duty)		€	
of which already paid		— €	
remaining as credit		€	
remaining as additional payment		€	

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).

<p>Tax representation (name, address, phone №)</p>
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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 m³ (standard cubic metre at a temperature of 0 °C and a pressure of 1.01325 bar).

- The duty is 6.60 ¢ per m³. The duty for hydrogen is 2.1 ¢ per m³.

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 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 Natural Gas Duty Act) **has been postponed for the time being** (announcement by the Federal Minister of Finance, BGBl. II No 440/2019)

To be filled in only by the tax office!

Team _____

Please tick as applicable.

☐ 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 _____