

To this

Tax Authority Austria, Postcode 260, 1000 Vienna

Tax Authority for Large Traders, Postcode 251, 1000 Vienna

2022

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.

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# Statement on natural gas tax for 2022

### Please check the relevant box.

Address		Telephone number
Calculation of the tax base for the natural gas tax		
1. Total amount of the tax base of the assessment period for all taxable		0
processes (supply of goods including onward supply of goods and con	sumption):	m <sup>3</sup>
<ul><li>2. Taxable</li><li>a) according to Section 1 Para. 1 item 1 Natural Gas Tax Act (supply of goods)</li></ul>	s)	m <sup>3</sup>
h) according to Section 1 Para 1 item 2 Natural Cas Tay acti (consumption)	m <sup>3</sup>	
b) according to Section 1 Para. 1 item 2 Natural Gas Tax acti (consumption)	15	m <sup>3</sup>
3. Total amount of the tax base for taxable transactions	65	m <sup>3</sup>
<ul> <li>4. Tax-free</li> <li>a) Natural gas used to produce, transport or store natural gas (Section 3 Para. Tax Act)</li> </ul>	1 item 1 Natural Gas	— m <sup>3</sup>
<ul> <li>b) Natural gas consumed for transportation and processing of petroleum (Sect Natural Gas Tax Act)</li> </ul>	ion 3 Para. 1 item 2	— m³
5. Tax base		m³
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 30 April 2022 m <sup>3</sup>	x 0.066	euro
Tax base for the goods of the subheading 2711 21 00 of the combined nomenclature from 1 May 2022 m <sup>3</sup>	x 0.01196	euro
Tax base for hydrogen up to and including 30 April 2022 m <sup>3</sup>	x 0.021	euro
Tax base for hydrogen from 1 May 2022 m <sup>3</sup>	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 offense. Should I realise after the fact that the above declaration is incorrect or incomplete, I will notify the tax office immediately (Section 139 FFC).

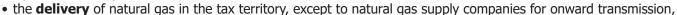
Tax representative (name, address, telephone number)								

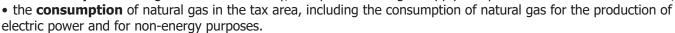
Date, signature or company signature

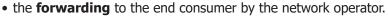


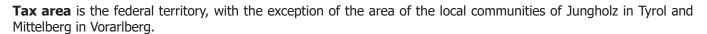
## Explanations on the natural gas tax

Subject to natural gas tax









#### 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. Litem 2 Natural Gas Tax Act)

#### Tax base and tax rate

The tax base is the delivered/consumed quantity of natural gas in m<sup>3</sup> (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 m<sup>3</sup>. The tax for hydrogen is 2.1 cents per m<sup>3</sup>. In the period from 01 May 2022 to 30 June 2023 the levy for natural gas is 1.196 cents per m<sup>3</sup>, for hydrogen 0.38 cent m<sup>3</sup>.

#### 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). Nease fill this

Only to be filled out by the tax office							
Team	Please check the re	levant 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 —						



