



**Privacy Policy** at [bmf.gv.at/datenschutz](https://bmf.gv.at/datenschutz)  
or on paper in all financial and customs offices

[illegible][illegible]

Please check the relevant box.

bmf.gv.at

Bundesministerium  
Finanzen



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).

---

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 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 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:

- Natural gas used **to produce, transport** or store natural gas (**Section 3 Para. 1 item 1 Natural Gas Tax Act**)
- Natural gas consumed for **transportation** and **processing of petroleum** (**Section 3 Para. 1 item 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).

#### Only to be filled out by the tax office

Please check the relevant box.

Team \_\_\_\_\_

☐ 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 \_\_\_\_\_