To

☐ **Finanzamt Österreich**, Postfach 260, 1000 Wien

☐ **Finanzamt für Großbetriebe**, Postfach 251, 1000 Wien

Receipt note

2024

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

NAME OF TAXPAYER OR COMPANY IDENTIFICATION

Statement on electrical energy tax for calendar/business year 2024

Please check the relevant box.

Address	Telephone number

1.	**Total amount of the tax base of the assessment period for all taxable and non-taxable processes (supply of goods including onward supply of goods and consumption):**	**6020**	kWh
2.	**Taxable**		
	a) pursuant to section 1 para. 1 item 1 Electricity Tax Act (supply of goods)	**6021**	kWh
	b) pursuant to section 1 para. 1 item 2 Electricity Tax Act (consumption)	**6022**	kWh
	c) Other (e.g. section 7 Electricity Tax Act BSV)	**6023**	kWh
3.	**Total amount of the tax base for taxable transactions**	**6024**	kWh
4.	**Tax-free**		
	a) electrical energy exempt pursuant to section 2 para. 1 item 1 Electricity Tax Act, insofar as it is used for the generation and transmission of electrical energy, natural gas or mineral oil	**6025**	— kWh
	b) pursuant to section 2 para. 1 item 3 Electricity Tax Act, self-generated and self-consumed electrical energy (up to a maximum consumption of 5,000 kWh per year) [1]	**6026**	— kWh
	c) pursuant to section 2 para. 1 item 4 Electricity Tax Act exempted from renewable energy sources by electricity producers themselves generated and self-consumed energy [1]	**6027**	— kWh
	d) pursuant to section 2 para. 1 item 5 Electricity Tax Act exempted from renewable energy sources by railway companies themselves Traction power generated, insofar as this is used by railway companies to drive and operate rail vehicles [1]	**6028**	— kWh
5.	**Tax base for taxable transactions**	**6029**	kWh
	of which tax base for traction current generated by railway companies from sources other than renewable energy sources		kWh

[1] *An entry is only permitted in point b or c , not in both respects. The exemption made pusuant to section 2 para. 1 item 4 Electricity Tax Act can only be made in point c (under no circumstances additionally in point b or d) be entered. The exemption claimed pursuant to section 2 para. 1 item 5 Electricity Tax Act may only be included in point d (and under no circumstances additionally in one of the other points. You can also find a more detailed explanation of the facts in the explanations on the electricity tax.*

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Bundesministerium Finanzen

Calculation of the electricity tax in euros

Tax base for electricity (including traction current within the meaning of section 4 para. 3 of the Electricity Tax Regulation) for transactions **up to including 31 December 2024** kWh	**x 0.001**	**6030**	, Euro
6. Electricity tax total			, Euro
thereof paid by network operators			— , Euro
Subtotal (Electricity Charge)		**6031**	, Euro
already paid for it yourself			— , Euro
thus remain as a credit			, Euro
thus remain as an additional tax payment			, Euro

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).

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.*

Tax representative (name, address, telephone number)

Date, signature or company signature

Explanations on the electricity tax

Subject to electricity tax

- the **supply** of electrical energy in the tax territory, except to electricity companies for onward supply,
- the **consumption** of self-produced or brought into the tax area electrical energy in the tax area,
- the **forwarding** to final consumers by network operators.

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 electricity tax?

- In the case of supply of electrical energy **the person supplying.**
- In the case of consumption of self-produced energy or by electricity companies - if no third-party network is used in - **the person who** which consumes electrical energy**.**
- 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.
- In the case of **non-compliance with eligibility requirements**
  - according to the Electricity Tax Act Implementation Ordinance, the beneficiary electricity producer (possibly the members of a generator group) or
  - according to the Electricity Tax Act BSV the railway company or in cases where the traction current is not consumed by a railway, the user.

Tax exemptions

- The following are exempt from the tax:
  - The electrical energy used for the generation and transmission of electrical energy, natural gas and mineral oil (section 2 para. 1 item 1 Electricity Tax Act).
  - The electrical energy used for non-energy purposes (e.g. galvanization, electrolysis) by way of payment to the User (section 2 para. 1 item 2 Electricity Tax Act) using form ELA 3.
  - Electricity generators independent of the primary energy used up to a tax-exempt amount of 5,000 kWh for self-produced and self-consumed energy (section 2 para. 1 item 3 Electricity Tax Act).
  - Electric energy, insofar as it comes from renewable energy sources (small hydroelectric power stations, photovoltaic systems, wind power stations, etc.) from electricity producers, including from producer organisations, self-generated and not fed into the grid, but consumed by themselves, for the annual that can be proven to be self-consumed electrical energy (section 2 para. 1 item 4 Electricity Tax Act).
  - Traction power generated by railway companies themselves from renewable energy sources, insofar as this is used by railway companies to drive and operate rail vehicles (section 2 para. 1 item 5 Electricity Tax Act).

Tax base and tax rate

- Tax base is the supplied/consumed energy in kWh.
- The tax is 1.5 cents per kWh. In the period from 01 May 2022 to 31 December 2024, the tax is 0.1 cents per kWh.
- The tax for traction current is 0.18 cents per kWh (section 4 para. 3 Electricity Tax Act in conjunction with section 4 Electricity Tax Act BSV), provided there is no tax exemption is applied or the preferential treatment is not to be applied for by means of Form ELA 3 (section 5 Electricity Tax Act BSV). In the period from 01 May 2022 to 31 December 2024, the tax is 0.1 cents per kWh. A request for reimbursement is excluded for transactions in the period from 01 May 2022 to 31 December 2024.

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 payment of the electricity fee

Electrical energy is used
- for the production or transmission of natural gas or petroleum, or
- for non-energetic purposes or
- as traction current from privileged users (section 5 Electricity Tax Act BSV),

then the reimbursement should be applied for using the ELA 3 form.
An application for remuneration for traction current according to section 4 paragraph 3, 2nd sentence is excluded for transactions in the period from 01 May 2022 to 31 December 2024.

Only to be filled out by the tax office

Please check the relevant box.

Team ____________________

☐ No deviation from booked electricity levy

☐ Deviation from booked electricity levy
Notice (form ELA 2) issued.

☐ Incorrect self-calculation;
Notice (form ELA 2) issued.

Editor
Date, hand signed ______________________________