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Bundesministerium
Finanzen



- ☐ **Finanzamt Österreich**, Postfach 260, 1000 Wien
- ☐ **Finanzamt für Großbetriebe**, Postfach 251, 1000 Wien

Please fill in with CAPITAL LETTERS, using only black or blue ink. Amounts in euros and cents (right-aligned).
Fields with a bold frame must be completed by all applicants.

Tax number

[illegible]

NAME OF TAXPAYER OR COMPANY IDENTIFICATION

[illegible]

Natural gas tax return for the calendar/business year of 2025

Please tick the relevant box.

Address			Telephone number	
Calculation of the assessment base for the natural gas tax				
1. Total amount of the assessment base for all taxable and tax-exempt transactions (supply of goods and consumption) during the assessment period:			6000	m ³
2. Taxable transactions				
a) pursuant to Section 1 (1) item (1) Natural Gas Tax Act (ErdgasAbgG) (supply of goods)			6001	m ³
b) pursuant to Section 1 (1) item (2) ErdgasAbgG (consumption)			6002	m ³
3. Total amount of assessment base for taxable transactions			6003	m ³
4. Tax-exempt transactions				
a) Natural gas used for production, transport or storage of natural gas (Section 3 (1) item 1 ErdgasAbgG)			6004	— m ³
a) Natural gas consumed for transport and processing of petroleum (Section 3 (1) item 2 ErdgasAbgG)			6005	— m ³
5. Tax base for taxable transactions			6006	m ³
Calculation of the natural gas tax in euros				
Tax base for goods under subheading 2711 21 00 of the Combined Nomenclature up to and including 31 December 2024		6007	m ³	x 0.01196 euros
Tax base for hydrogen up to and including 31 December 2024		6008	m ³	x 0.0038 euros
Tax base for goods under subheading 2711 21 00 of the Combined Nomenclature from 1 January 2025		6010	m ³	x 0.066 euros
Tax base for hydrogen from 1 January 2025		6011	m ³	x 0.021 euros
6. Total natural gas tax				euros
paid by network operator			—	euros
Subtotal (natural gas tax)			6009	euros
paid for own account			—	euros
credit after payment				euros
amount of payment outstanding				euros

IMPORTANT NOTE: Please **do not** send any **original documents/receipts**, as all documents received by the tax office will be destroyed after they are imported electronically, in compliance with data protection regulations! You must retain these documents for at least **7 years** for possible audit.

I certify that the provided information is **correct** and **complete** to the best of my knowledge and belief. I am aware that the information will be checked and that the provision of incorrect or incomplete information is a punishable offence. Should I subsequently realise that the above return is incorrect or incomplete, I will inform the tax office immediately (Section 139 Federal Tax Procedure Regulation).

Tax representative (name, address and phone number)

Date, signature or company signature

Explanatory notes on natural gas tax

- The natural gas tax applies to
- **supply** of natural gas in the tax territory, except for natural gas supply companies for onward transmission,
 - **consumption** of natural gas in the tax territory, including consumption of natural gas for generation of electric power and for non-energy purposes.
 - **onward transmission** by the network operator to end-consumers.

The **tax territory** is the federal territory of Austria, with the exception of the local communities of Jungholz in Tyrol and Mittelberg in Vorarlberg.

Who is liable for the natural gas tax?

- In the case of natural gas supply, the **entity performing the supply**.
- In the case of consumption of natural gas produced by the supplier itself or by a natural gas supply company, **the person or entity consuming the natural gas**.
- If the network is used for delivery to the consumer on a tolerated basis, **the network operator** shall pay the natural gas tax in the capacity of party bearing liability on behalf of the party with tax liability.

Tax exemptions

- The following are exempt from the tax:
- Natural gas used for **production, transport** or **storage of natural gas**.
 - Natural gas consumption for **transport** and **processing of petroleum**.

Tax base and tax rate

- The tax base is the supplied/consumed quantity of natural gas in m³ (standard cubic metres at a temperature of 0°C and pressure of 1.01325 bar).
- The tax for natural gas is 6.6 cents per m³. The tax for hydrogen is 2.1 cents per m³. In the period from 01 May 2022 until 31 December 2024, the tax for natural gas was 1.196 cents per m³, and for hydrogen was 0.38 cents per m³.

When and where should the tax return be submitted?

Please submit the annual return to the tax office responsible for collecting value added tax by 30 June of the following year.

Notes on rebate of the natural gas tax

- If natural gas is consumed
- for generation of electricity or
 - for purposes other than for use as fuel, production of fuel, heating or for production of goods for heating (non-energy use)

tax exemption is provided by way of rebate **to the person or entity using the natural gas**.
To apply for the rebate, please use Form EGA 3.

The applicability of the inclusion of renewable gases (formerly biogas), gaseous renewable fuels of biogenic origin, and hydrogen (Section 2 (1) Natural Gas Tax Act (ErdgasAbgG), as well as the entry into force of related tax benefits according to Section 3 (3) ErdgasAbgG, comes into effect upon fulfilment of EU legal obligations (Tax Modification Act 2023, Federal Law Gazette Part I No. 110/2023).

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Team _____	Please tick the relevant box.
☐ No deviation from the book entry for natural gas tax.	
☐ Deviation from the book entry for natural gas tax Assessment notice (EGA 2 form) issued.	
☐ Incorrect self-assessment Assessment notice (EGA 2 form) issued.	Case officer Date, hand signature _____