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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

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NAME OF TAXPAYER OR COMPANY IDENTIFICATION

[illegible]

Electricity tax return for the calendar/business year of 2025

Please tick the relevant box.

Address	Telephone number
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1. Total amount of assessment base for taxable and tax-exempt transactions (supply of goods including onward supply and consumption) during the assessment period:	6020		kWh
2. Taxable transactions			
a) pursuant to Section 1 (1) item (1) Electricity Tax Act (ElAbgG) (supply of goods)	6021		kWh
b) pursuant to Section 1 (1) item (2) ElAbgG (consumption)	6022		kWh
c) others (e.g. Section 7 Electricity Tax Act-Rail Traction Regulation (ElAbg-BSV))	6023		kWh
3. Total amount of assessment base for taxable transactions	6024		kWh
4. Tax-exempt transactions			
a) tax-exempt electricity pursuant to Section 2 (1) item 1 ElAbgG, provided it is used for production and transmission of electricity, natural gas or petroleum	6025	—	kWh
b) tax-exempt self-generated and self-consumed electricity pursuant to Section 2 (1) item 3 ElAbgG (up to maximum consumption of 5,000 kWh per year) ¹⁾	6026	—	kWh
c) tax-exempt electricity from renewable sources that is self-generated and self-consumed by electricity producers pursuant to Section 2 (1) item 4 ElAbgG ¹⁾	6027	—	kWh
d) tax-exempt rail traction power from renewable sources that is self-generated by railway companies pursuant to Section 2 (1) item 5 ElAbgG, provided that this power is used by railway companies to power and operate railway rolling stock ¹⁾	6028	—	kWh
5. Tax base for taxable transactions	6029		kWh
Tax base for rail traction power generated by railway companies from sources other than renewable energy			kWh

¹⁾ An entry is only permitted either in point b or point c, but not in both. Exemption claimed under Section 2 (1) item 4 EIAbgG may only be entered in point c (under no circumstances may it be entered additionally in point b or d). Exemption claimed under Section 2 (1) item 5 EIAbgG may only be entered in point d (under no circumstances may it be entered additionally in the other points). You can also find a more detailed explanation of the facts in the explanatory notes for the electricity tax.

Calculation of the electricity tax in euros

Tax base for electricity (including rail traction power within the meaning of Section 4 (3) EAbgG) for transactions up to and including 31 December 2024	6030	kWh	x 0.001	▪	euros
Tax base for electricity for transactions from 1 January 2025	6032	kWh	x 0.015	▪	euros
Tax base for rail traction power within the meaning of Section 4 (3) EAbgG for transactions from 1 January 2025	6033	kWh	x 0.0018	▪	euros
6. Total electricity tax					▪ euros
paid by network operator					— ▪ euros
Subtotal (electricity tax)					6031 ▪ euros
paid for own account					— ▪ euros
credit after payment					▪ euros
amount of payment outstanding					▪ euros

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).

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.

Tax representative (name, address and phone number)

Date, signature or company signature

Explanatory notes about the electricity tax

The electricity tax applies to

- **supply** of electrical energy in the tax territory, except for electricity companies for onward transmission,
- **consumption** of electricity that is self-generated or consumed in the tax territory,
- **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 electricity tax?

- In the case of electricity supply, the **person or entity performing the supply**.
- In the case of energy that is self-generated or generated by an electricity company – if no third-party transmission network is used – **the person or entity consuming** the electricity.
- If the network is used for delivery to the consumer on a tolerated basis, **the network operator** shall pay the electricity tax as liable party on behalf of the party with liability for the tax.
- In the case of **failure to satisfy eligibility requirements**
 - according to the Electricity Tax Act Implementation Ordinance (EAbgG-Umsetzungsverordnung) the beneficiary electricity producer (possibly member of a producer organisation) or
 - according to the Electricity Tax Act-Rail Traction Regulation (EAbg-BSV), the railway company, or in cases where the rail traction current is not consumed by a railway, the user.



Tax exemptions

- The following are exempt from the tax:
 - Electrical power used for generation and transmission of electrical power, natural gas and petroleum (Section 2 (1) item 1 Electricity Tax Act (EIAbgG)).
 - Electrical power used for non-energy purposes (e.g. electroplating or electrolysis) by way of payment to the User (Section 2 (1) item 2 EIAbgG) using Form ELA 3.
 - Electricity producers operating independently of primary energy sources up to a maximum exemption of 5,000 kWh for self-generated and self-consumed power (Section 2 (1) item 3 EIAbgG).
 - Electricity if self-generated from renewable energy sources (small hydroelectric power stations, photovoltaic systems, wind power stations, etc.) by electricity producers, including from producer organisations, and not fed into the grid, but consumed for their own use, for self-consumed electricity that can be substantiated in annual financial reporting (Section 2 (1) item 4 EIAbgG).
 - Rail traction power self-generated by a railway company from renewable sources, provided that this power is used by railway companies to power and operate railway rolling stock (Section 2 (1) item 5 EIAbgG)).

Tax base and tax rate

- The tax base is the energy that is supplied or consumed in kWh.
- The tax is 1.5 cents per kWh. In the period of 01 May 2022 to 31 December 2024, the tax was 0.1 cent per kWh.
- The tax for rail traction current is 0.18 cents per kWh (Section 4 (3) Electricity Tax Act (EIAbg-BSV) in conjunction with Section 4 EIAbg-BSV), provided no application is to be made for tax exemption or preferential treatment using Form ELA 3 (Section 5 EIAbg-BSV). In the period of 01 May 2022 to 31 December 2024, the tax was 0.1 cent per kWh. An application for rebate 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 value added tax by 30 June of the following year.

Notes on rebate of the electricity tax

If electricity is used

- for generation or onward transmission of natural gas or petroleum, or
- for non-energy purposes, or
- by beneficiary users as rail traction current (Section 5 EIAbg-BSV)

the rebate must be applied for using Form ELA 3.

Application for rebate for rail traction current under Section 4 (3) sentence 2 for transactions in the period from 01 May 2022 to 31 December 2024 is excluded.

For official use by tax office only.

Please tick the relevant box.

Team _____

☐ No deviation from the book entry for the electricity tax.

☐ Deviation from the book entry for the electricity tax.
Assessment notice (ELA 2 form) issued.

☐ Incorrect self-assessment
Assessment notice (ELA 2 form) issued.

Case officer
Date, hand signature _____

