

## *Taxing Energy Use 2018*

### **Austria**

This note describes the taxation of energy use in Austria. It contains the country's energy tax profiles, followed by country-specific information to complement the general discussion in *Taxing Energy Use 2018* (OECD, 2018). The note contains four energy tax profiles for Austria:

Figure 1: Effective tax rates on energy use in EUR/GJ, 2015, including electricity output taxes and energy use from biomass

Figure 2: Effective tax rates on energy use in EUR/tCO<sub>2</sub>, 2015, including electricity output taxes and energy use from biomass

Figure 3: Effective tax rates on energy use in EUR/tCO<sub>2</sub>, 2015, excluding taxes on electricity output, including carbon emissions from biomass

Figure 4: Effective tax rates on energy in EUR/tCO<sub>2</sub>, 2015, excluding taxes on electricity output and carbon emissions from biomass

The main insights from the second vintage of the *Taxing Energy Use* database, including a systematic comparison of patterns of the taxation of energy use across countries, sectors and fuels are available in *Taxing Energy Use 2018* (OECD, 2018) at: <http://oe.cd/TEU2018>.

### 1. Energy tax profiles for Austria

Figure 1. Effective tax rates on energy use in EUR/GJ, 2015, including electricity output taxes and energy use from biomass

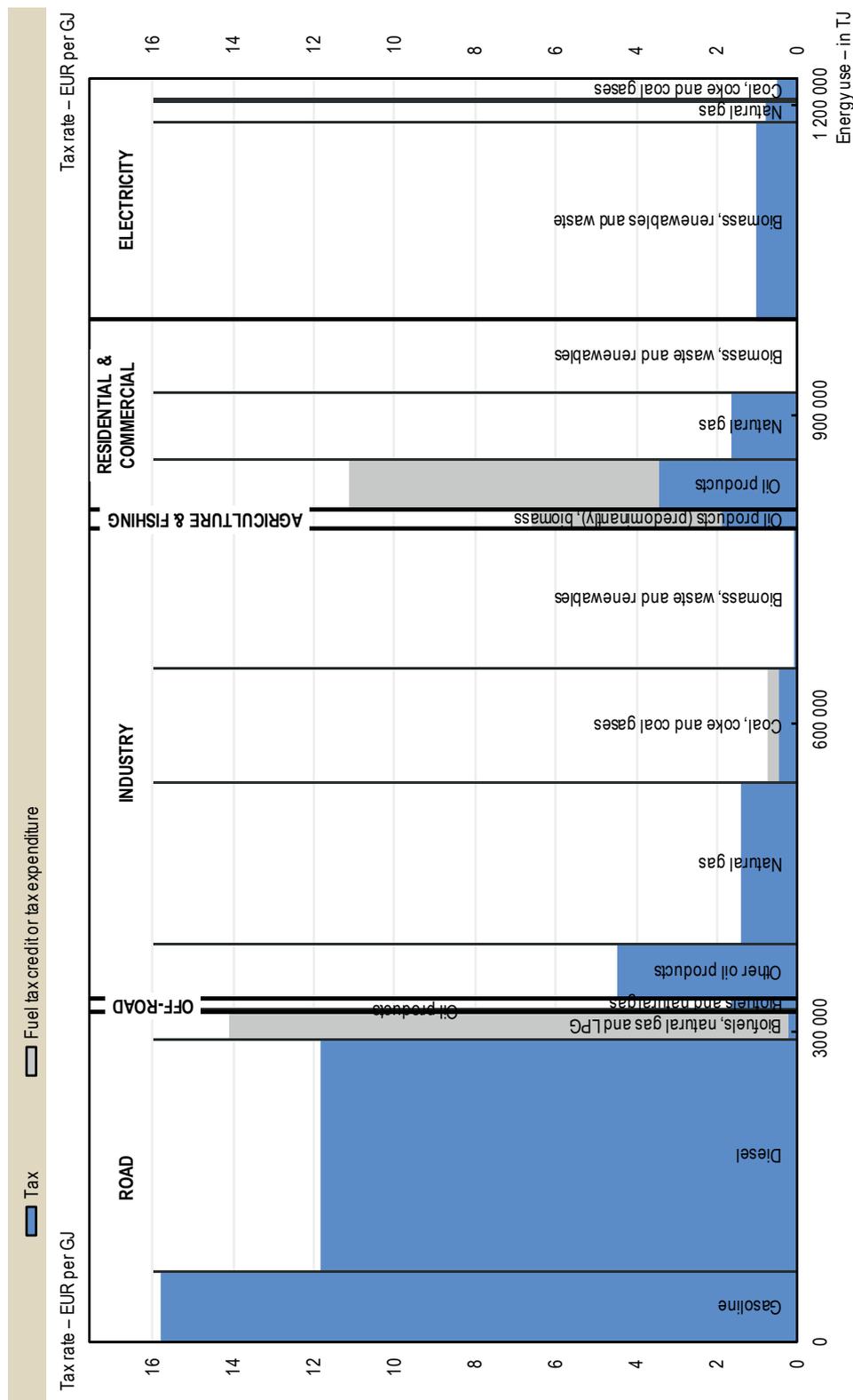


Figure 2. Effective tax rates on energy use in EUR/tCO<sub>2</sub>, 2015, including electricity output taxes and carbon emissions from biomass

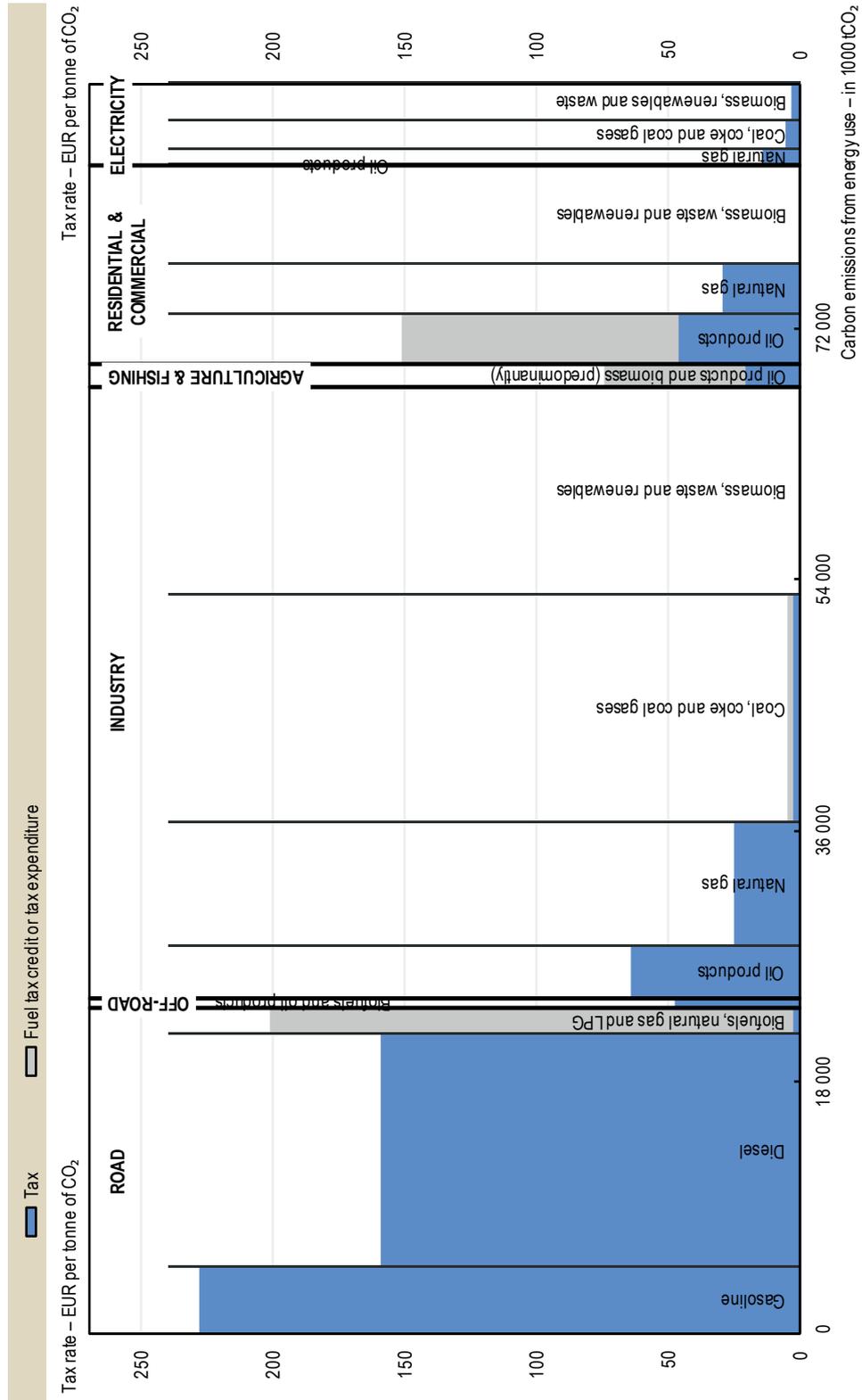


Figure 3. Effective tax rates on energy use in EUR/tCO<sub>2</sub>, 2015, excluding taxes on electricity output, including carbon emissions from biomass

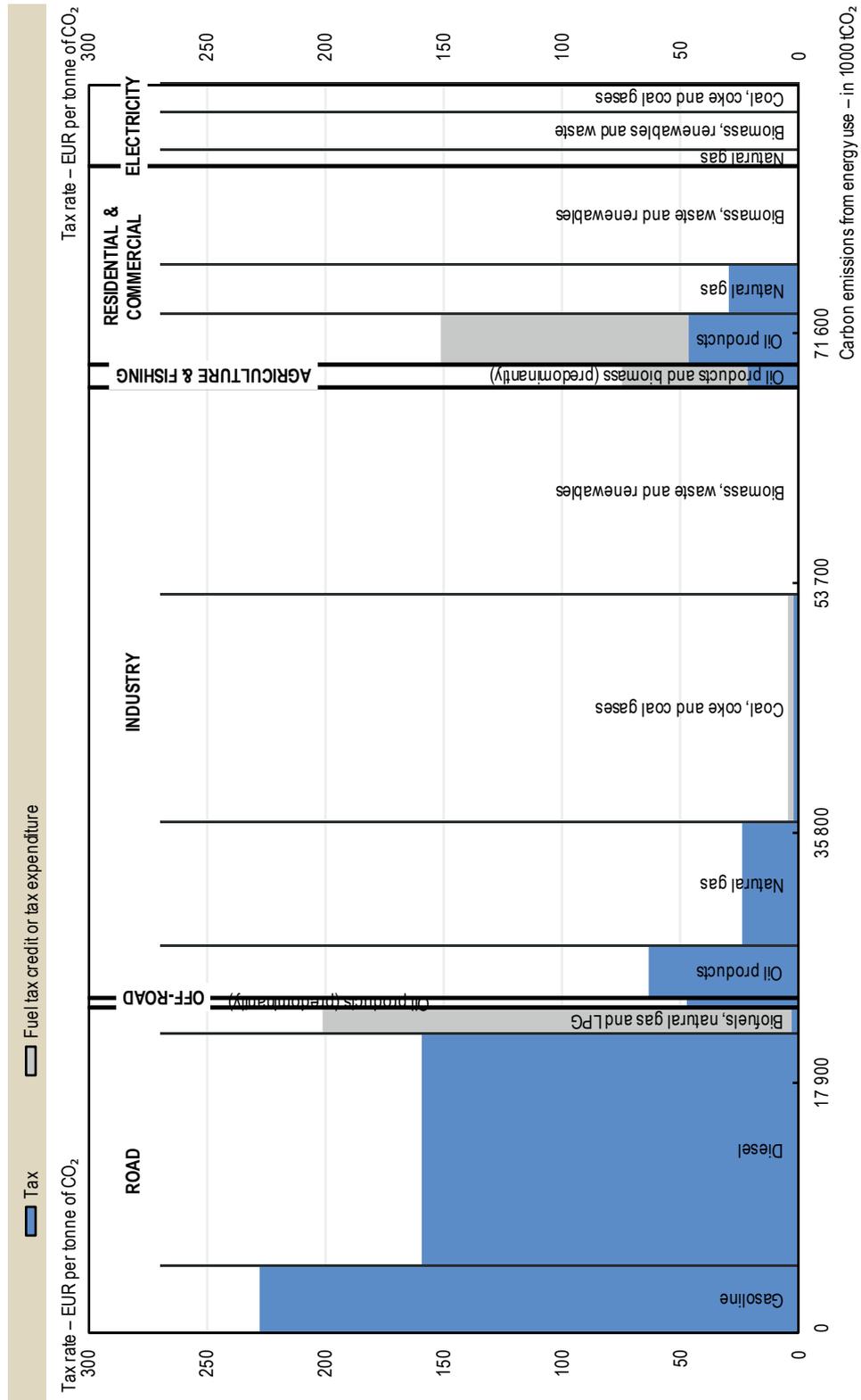
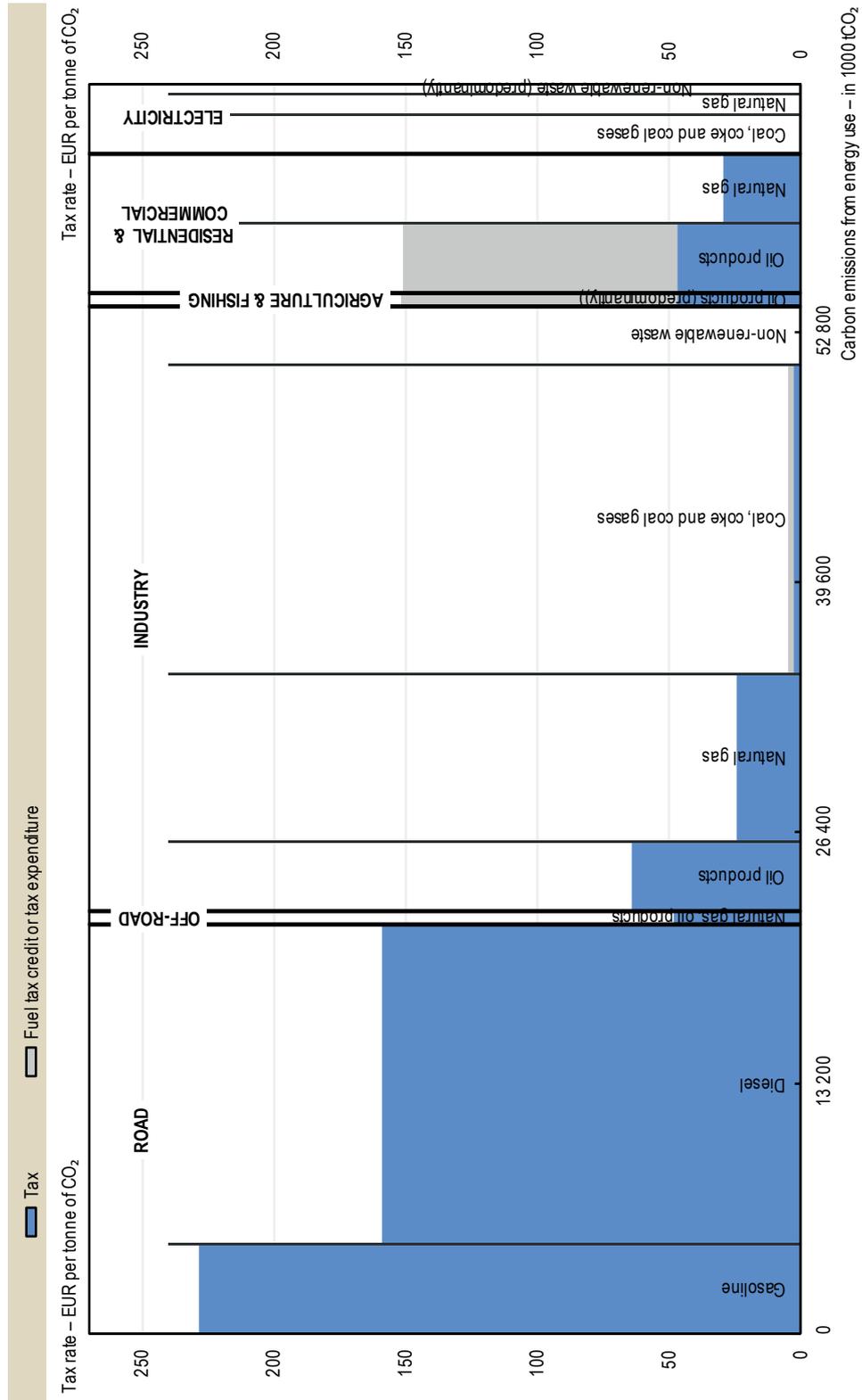


Figure 4. Effective tax rates on energy use in EUR/tCO<sub>2</sub>, 2015, excluding taxes on electricity output and carbon emissions from biomass



## 2. Country-specific notes

This note describes the taxation of energy use in Austria. It contains the country's energy tax profiles, accompanied by country-specific information to complement the general discussion in *Taxing Energy Use 2018* (OECD, 2018). Tax rates are those applicable in April 2015, energy use data are for 2014.

The data shown in the energy tax profiles is from the OECD's *Taxing Energy Use* (TEU) Database. More detail on the TEU Database, the calculation of effective tax rates on energy use and the interpretation of the energy tax profiles can be found in *Taxing Energy Use 2018* (OECD, 2018).

Austria participates in the European Union emissions trading system (ETS), not shown in the energy tax profiles.<sup>1</sup>

### *Energy and carbon taxes*

Energy taxes in Austria are levied within the framework of the 2003 EU Energy Tax Directive, which sets minimum rates for the taxation of energy products in member states. Within this framework, the main taxes on energy use in Austria are the following:

- An energy tax is applied to oil products, natural gas and coal and coke. The rates at which this tax applies differs across fuels and users, as described below.
- Electricity output is taxed (per MWh), at a uniform rate across all users.

These taxes are included in the energy tax profiles of Austria, but the tax on electricity output is only included when separately indicated (see below). Where more than one tax rate applies to an energy user or fuel, the energy tax profile shows their sum.

### *Effective tax rates on energy use for different fuels and users*

The tax rates on different fuels and uses are linked to Austria's energy use<sup>2</sup> to calculate effective tax rates on energy use (in EUR/TJ) or CO<sub>2</sub> emissions from energy use (in EUR/tCO<sub>2</sub>). Energy use and the CO<sub>2</sub> emissions associated with it are shown for six economic sectors: road transport, domestic offroad transport, industry, agriculture and fishing, residential and commercial, and electricity.

The Austrian energy tax profiles (Figures 1 and 2) show effective tax rates for different fuels and uses in terms of the fuels' energy and carbon content, respectively. Figures 1 and 2 include energy use and carbon emissions from biomass and they show output taxes on electricity. Figure 3 is identical to Figure 2, except that taxes on electricity output are excluded. Figure 4 excludes carbon emissions from electricity output.

- Of the six economic sectors, the **road** sector is taxed at the highest rates, both in terms of the fuels' energy and carbon content. Within the road sector, gasoline is taxed at the highest effective tax rate, diesel is taxed at a lower rate in terms of TJ and in terms of CO<sub>2</sub>. Natural gas and LPG are also taxed, but at substantially lower effective rates than gasoline and diesel. Biofuels are untaxed.

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1. The OECD's [Effective Carbon Rates](#) contains information on emissions trading systems.  
 2. Data on energy use is taken from the IEA's *Extended World Energy Balances*, see Chapter 1 of *Taxing Energy Use 2018* (OECD, 2018) for additional detail.

- Fuels used in domestic **off-road** transport sector are taxed at lower effective rates than fuels used in road transport. Within this sector, kerosene is taxed, but diesel used for domestic navigation and domestic aviation is untaxed.
- Fuels used in **industry, agriculture and fishing, the residential and commercial sector** are taxed at the same rates as for other uses in principle, but effective tax rates are much lower in these sectors than in road transport (mostly since the statutory tax rates on natural gas and coal are much lower than those on oil products). Furthermore, reduced rates and refunds apply as follows:
  - Diesel is taxed at a lower rate when used for combined heat and power (CHP) generation and for heating purposes;
  - Energy-intensive businesses benefit from tax refunds, depending of the gross tax amount on energy paid and value added. Due to data constraints, these refunds could not be included into the *Taxing Energy Use* data, and they are not shown in the energy tax profiles. The overall amount of energy taxes refunded back to energy intensive industries is around EUR 450 million per year.
- Fuels used to generate **electricity** are untaxed, but electricity output is taxed at a uniform rate across all users.

### ***Reported tax expenditures and rebates***

The following tax expenditures are included in the *Taxing Energy Use* data for Austria:

- Fuels used for domestic aviation and navigation purposes, and biofuels used in road transport, are untaxed.

Reported tax expenditures or rebates might be averaged with tax rates on other energy uses, in which cases they are not visibly identifiable in the graphical profile. Additional detail on the treatment of tax expenditures is available in Chapter 1 of *Taxing Energy Use 2018*.

## *Sources*

The main insights from the second vintage of the *Taxing Energy Use* database are analysed in:

OECD (2018), *Taxing Energy Use 2018 – Companion to the Taxing Energy Use Database*, OECD Publishing, Paris. <http://dx.doi.org/10.1787/9789264289635-en>.

In addition to the sources included in the *Taxing Energy Use 2018* (OECD, 2018), and consultation with national delegates, the following country-specific source was used:

Bundesministerium für Finanzen (2014), “Förderungsbericht 2014”, [https://www.bmf.gv.at/budget/das-budget/Foerderungsbericht\\_2014.pdf?5b0v8i](https://www.bmf.gv.at/budget/das-budget/Foerderungsbericht_2014.pdf?5b0v8i).