



EUROPEAN COMMISSION  
EUROSTAT

Directorate E: Sectoral and regional statistics  
Unit E-5: Energy

# **ELECTRICITY PRICES - PRICE SYSTEMS**

## **2014**

**2015 edition**

**eurostat** 

BELGIUM .....	2
BULGARIA.....	6
CZECH REPUBLIC.....	10
DENMARK.....	13
GERMANY .....	18
ESTONIA .....	23
IRELAND.....	27
GREECE.....	31
SPAIN .....	35
FRANCE .....	39
CROATIA .....	46
ITALY .....	50
CYPRUS.....	55
LATVIA .....	59
LITHUANIA .....	63
LUXEMBOURG .....	67
HUNGARY .....	72
MALTA .....	76
NETHERLANDS .....	80
AUSTRIA.....	84
POLAND .....	91
PORTUGAL.....	95
ROMANIA .....	100
SLOVENIA .....	105
SLOVAKIA.....	110
FINLAND.....	114
SWEDEN .....	119
UNITED KINGDOM .....	123
NORWAY .....	130
LIECHTENSTEIN.....	134
TURKEY .....	138
MONTENEGRO .....	142
BOSNIA AND HERZEGOVINA .....	146
KOSOVO .....	150

# **BELGIUM**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

None

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

There is on a federal level the following taxes :

- a federal contribution : 2,4739 to 2,4986 €/MWh  
(see <http://www.creg.info/Tarifs/E/2014/CotFed/CotFedE2014FR.pdf>)
- an energy contribution :
  - companies with agreement or environmental permit: 0,9544 €/MWh ;
  - others companies : 1,9088 €/MWh

(see 30 JUILLET 2013. - Loi portant des dispositions diverses on [http://www.ejustice.just.fgov.be/cgi\\_loi/change\\_lg.pl?language=fr&la=F&table\\_name=loi&cn=2013073001](http://www.ejustice.just.fgov.be/cgi_loi/change_lg.pl?language=fr&la=F&table_name=loi&cn=2013073001))

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

VAT is charged at a rate of 21 %.

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

None

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

There is on a federal level the following taxes:

- The VAT had a rate of 21% from 1<sup>st</sup> January to end of March 2014. VAT is charged at a rate of 6 % since 1<sup>st</sup> April 2014.
- a federal contribution : 2,4739 €/MWh
- an energy contribution : 1,9088 €/MWh

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### **E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:**

All the Belgian supply undertakings were invite to participate. 13 supply undertakings have participated for the last survey (2014). Prices sent to Eurostat were only based on the data of 9 supply undertakings due to response quality problems.

#### **E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:**

The total consumption of 2014 is until now unknown.

47 TWh were delivered through the 9 supply undertakings taken into account (see question E.2.A.1.) to the industrial end-users.

#### **E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):**

The survey of the electricity prices for industrial end-users is based on a half yearly basis (prices of the semester) and on a yearly basis (for the disaggregated data).

The Energy Observatory collects the electricity prices on a legal basis (Royal Decree of 11 March 2003 and Ministerial Decree of 14 May 2005).

The supply undertakings must send their data by the 25<sup>th</sup> working day of the new year.

The prices are calculated on a national basis.

There is no estimation.

#### **E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:**

Weighted average based on market shares of each electricity supply undertakings considered at question E.2.A.1.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

All the Belgian supply undertakings were invite to participate. 10 supply undertakings have participated for the last survey (S2 2014). Prices sent to Eurostat were only based on the data of 6 supply undertakings due to response quality problems.

#### **E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:**

The total consumption of 2014 is until now unknown.

15 TWh were delivered through the 6 supply undertakings taken into account (see question E.2.B.1.) to the households end-users.

#### **E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):**

The survey of the electricity prices for household end-users is based on a half yearly basis (prices of the semester) and on a yearly basis (for the disaggregated data).

The Energy Observatory collects the electricity prices on a legal basis (Royal Decree of 11 March 2003 and Ministerial Decree of 14 May 2005).

The supply undertakings must send their data by the 25<sup>th</sup> working day of the new year. The prices are calculated on a national basis.

There is no estimation.

#### **E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:**

Weighted average based on market shares of each electricity supply undertakings considered at question E.2.B.1.

#### **E.2.B.5. Consumption volumes for each household consumption band:**

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	354.206	The consumption volumes in 2014 are the total consumption of the 6 supply undertakings.
<b>Band DB</b>	2.439.482	
<b>Band DC</b>	5.411.895	
<b>Band DD</b>	5.343.797	
<b>Band DE</b>	1.301.605	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **BULGARIA**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

The electricity prices for high and medium voltage are negotiated in a liberalized market. The prices for low voltage are regulated by the State Energy Regulatory Commission (SCWER).

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

Excise duty 2,00 lev/MWh.

The price ‘Obligations to society’, determined by decisions of SCWER and paid by all end-users in a liberalized market, is increased:

- 1 January 2014 – 30 June 2014 is 16,37 lev/MWh;
- 1 July 2014 – 30 September 2014 is 17,37 lev/MWh;
- 1 October 2014 – 31 December 2014 is 18,93 lev/MWh.

The price ‘Obligations to society’ is paid by clients in the free electricity market without customers of a provider of last resort (PLR). The customers of PLR pay the price ‘Obligations to society’ as part of price for energy, which is calculated by a method approved by SCWER.

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

VAT is charged at a rate of 20%

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are representative for the national market).

**E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on household end-users invoices and that are considered to be an integral part of the “basic costs”:**

**E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:**

VAT is charged at a rate of 20%.

Each of four companies as Last resort supplier (LRS) sets in electricity invoices: electricity prices separated by rates (peak, day, night and mono tariff), distribution prices and supply prices, approved by the State Energy Regulatory Commission (SCWER).



## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users: 24 companies

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

When calculating the weighted average prices for industrial end-users are not included data from a company that invoices network services to medium and low voltage in 9 districts of North-Eastern Bulgaria.

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The survey on a half yearly basis of all the electricity supply undertakings to industrial end-users with "Questionnaire for electricity prices, paid by industrial end-users and households", included in National Statistical Programme.

There are not regions excluded from the survey and there are not estimations used in the survey.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Prices represent weighted average prices, using the market share of the electricity supply undertakings surveyed as weighting factors.

E.2.A.5. Consumption volumes for each Industrial consumption band: Consumption volumes are supplied based on latest available annual **sold** quantities.

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	1562201	
<b>Band IB</b>	3940866	
<b>Band IC</b>	2235843	
<b>Band ID</b>	4083972	
<b>Band IE</b>	2099485	
<b>Band IF</b>	1071801	
<b>Band IG</b>	3783334	

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published? – Yes.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users: 4 companies

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users: 100%

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The survey on a half yearly basis of all the electricity supply undertakings to households with "Questionnaire for electricity prices, paid by industrial end-users and households", included in National Statistical Programme.

There are not regions excluded from the survey and there are not estimations used in the survey.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

Prices represent weighted average prices, using the market share of the electricity supply undertakings surveyed as weighting factors.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	1251200	
<b>Band DB</b>	2293528	
<b>Band DC</b>	2876397	
<b>Band DD</b>	3060518	
<b>Band DE</b>	1007149	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **CZECH REPUBLIC**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Since 1 January 2008: excise tax: 28,30 CZK / MWh

This tax is a kind of ecologic tax. Electricity can be exempted from this tax in some cases (e.g. ecological energy, electricity used for the electricity production, ...).

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

Since 1<sup>st</sup> January 2013: VAT 21%

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Since 1<sup>st</sup> January 2013: VAT 21%

Since 1 January 2008: excise tax: 28,30 CZK / MWh

This tax is a kind of ecologic tax. Electricity can be exempted from this tax in some cases (e.g. ecological energy, electricity used for the electricity production, ...).

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

Seven traders with the electricity - the selection the largest traders.

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

About 80%. There are included end-users, which are connected to low voltage level, high voltage level and very high voltage level.

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Prices of electricity are surveyed monthly by the national statistical questionnaire Cený Elek 1-12. Reporting units are the most important electricity traders.

- no regions are excluded
- no parts of population
- no estimations

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Average prices of electricity for the individual bands are calculated as a weighted arithmetical average of prices of individual consumers, which cover the consumption in the individual bands. Final prices for each consumption band are calculated as a weighted arithmetical average, where the weights are the market shares of the electricity supply of individual traders.

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>		
<b>Band DB</b>		
<b>Band DC</b>		
<b>Band DD</b>		
<b>Band DE</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **DENMARK**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

None

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Non-recoverable taxes 2014:

Minor companies (the professions):

- Electricity tax: 83,30 øre/kWh  
(Note: from 2014 Electricity tax includes the former elements; Electricity saving contribution, Distribution tax, Energy saving tax and additional tax)
- Electricity tax: 41,2 øre/kWh (with reimbursement)  
The minor companies can receive a partly reimbursement of electricity tax for consumption used for space heating, water heating and comfort cooling. The reimbursement is 42,1 øre/kWh. This means that minor companies pay 41,2 øre/kWh for consumption used for space heating, water heating and comfort cooling

Other companies:

- Electricity tax: 0,4 øre/kWh (with reimbursement)  
Companies can receive a partly reimbursement of electricity tax for consumption used for processes. The reimbursement is 82,9 øre/kWh. This means that companies pay 0,4 øre/kWh for consumption used for processes.
- Electricity tax: 41,2 øre/kWh (with reimbursement)  
All companies can receive a partly reimbursement of electricity tax for consumption used for space heating, water heating and comfort cooling. The reimbursement is 42,1 øre/kWh. This means that companies pay 41,2 øre/kWh for consumption used for space heating, water heating and comfort cooling

Band IA: Reported as minor company with 4000 kWh full electricity tax and 11000 kWh space heating, water heating and comfort cooling.

Band IB-IF: Reported as company with 100 pct. process.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

VAT and other recoverable taxes 2014:

VAT in DK is 25 pct.

Minor companies (the professions):

- Electricity tax: The recoverable part for consumption used for space heating, water heating and comfort cooling (reimbursement) is 42,1 øre/kWh.

Other companies:

- Electricity tax: The recoverable part for consumption used for processes (reimbursement) is 82,9 øre/kWh.
- Electricity tax: The recoverable part for consumption used for space heating, water heating and comfort cooling (reimbursement) is 42,1 øre/kWh.

Band IA: Reported as minor company with 4000 kWh full electricity tax and 11000 kWh space heating, water heating and comfort cooling.

Band IB-IF: Reported as company with 100 pct. process.

**Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

None

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Electricity tax: 83,3 øre/kWh

VAT: 25 pct. of payment incl. taxes

Consumers with electric heating pays full electricity tax (83,3 øre/kWh) for the first 4000 kWh/year – thereafter 41,2 øre/kWh.



## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### **E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:**

There are no readily available energy prices for consumers above 100.000 kWh/year. Therefore, price calculation is based on Nord Pool Spot prices. The basis is hourly spot prices of each price area (East and West Denmark), which are weighted according to hourly consumption of each price area (published by Energinet.dk). Subsequently the average of East and West Denmark is calculated using total consumption of price areas as weights. A mark-up covering profit, balancing costs, interest on liquidity, fee of spot-trade, capital costs and administration is added. During 2006-2014 it has been 0.034 DKK/kWh for a 100,000 kWh/year consumption.

#### **E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:**

None – see above

#### **E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):**

See above.

The half-yearly prices are an average of the previous 6 months (i.e. January 2015 we report average prices for July 2014 to December 2014).

#### **E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:**

See above

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

In 2013 and 2014 most of the obligation to supply authorizations has been in tender.

In areas where the authorization has not yet been in tender the price on the obligation to supply product is regulated by the authorities.

In areas where authorization has been in tender the winning supplier has won the tender with an offer (surcharge) to a base price based on Nordpool System price + CfD.

Before 2013 the average price for household end-user was calculated as the weighted price on the obligation to supply product.

However – after each tender – the non-active customers stayed at the former supplier who should offer a relapse product. As a consequence the majority of customers are either receiving a relapse product or an obligation to supply product (if area has not been in tender).

Therefore – the price of these products are used to calculate average price. The prices are weighted according to the size of each supplier.

Approx. 79 pct. of domestic suppliers still had the default supplier in 2012.

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

See above

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

See above

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

See above

E.2.B.5. Consumption volumes for each household consumption band:

Consumption volumes in the table below are mainly based on energy statistics 2013 from the Danish Energy Agency.

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>		
<b>Band DB</b>		
<b>Band DC</b>	10.291.000	Cover all bands
<b>Band DD</b>		
<b>Band DE</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **GERMANY**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

General remark: If a tax or levy is identified on the invoice depends on the supplier and which taxes and levies he shows. Only VAT is always shown.

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

See General remark

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

**Concession fee:** 0.11 ct/kWh or no concession fee. No concession fee has to be paid, if the individual price is lower than the yearly “Grenzpreis” published by the Federal Bureau of Statistics.

**EEG-Umlage 2014** (Levy for renewable energies):

Regular levy 2014: 6.24 ct/kWh (changes yearly, e. g. 2015: 6.17 ct/kWh)

Most of the industrial consumers pay the regular fee.

Electricity cost-intensive industries pay due to consumption and intensity of electricity costs an individual amount between 0.05 ct/kWh up to the yearly regular fee. With the amendment of the Renewable Energy Act (EEG) in 2014, the burden for electricity cost-intensive industries was increased in 2015 and will further rise in the upcoming years.

**KWK-Aufschlag 2014** (Levy for CHP):

Consumption up to 100,000 kWh/a: 0.178 ct/kWh (changes yearly and takes corrections of former years into account, e. g. 2015: 0.254 ct/kWh)

Consumption over 100,000 kWh and not electricity cost-intensive: 0.055 ct/kWh (fixed levy of 0,05ct/kWh plus corrections of former years)

Consumption over 100,000 kWh and electricity cost-intensive: 0.025 ct/kWh (fixed levy of 0,025ct/kWh plus corrections of former years)

**§19 StromNEV Umlage 2014** (Levy co-financing grid fee reductions for final customers which get a diminished grid fee or do not pay grid fees):

Consumption up to 1,000,000 kWh/a: 0.092 ct/kWh (changes yearly and takes corrections of former years into account, e. g. 2015: 0.237 ct/kWh)

Consumption over 1,000,000 kWh and not electricity cost-intensive: 0.05 ct/kWh (fixed levy of 0.05ct/kWh plus corrections of former years)

Consumption over 1,000,000 kWh and electricity intensive: 0.025 ct/kWh (fixed levy of 0.025ct/kWh plus corrections of former years).

In 2014 due to a retroactively change of the consumption border from 100,000 kWh/a to 1,000,000 kWh/a, consumers with a consumption over 100,000 kWh/a had to compensate the lesser payments in 2012 and 2013 with the levy in 2014. Therefore in 2014, the levy for consumers with more than 100,000 kWh/a was between 0.025 ct/kWh up to 0.482 ct/kWh.

**Offshore-Haftungsumlage 2014:**

Consumption up to 1,000,000 kWh/a: 0.25 ct/kWh (changes yearly and will take corrections of former years into account, e. g. 2015 negative levy: -0.051 ct/kWh)

Consumption over 1,000,000 kWh and not electricity cost-intensive: 0.05 ct/kWh (fixed levy)

Consumption over 1,000,000 kWh and electricity cost-intensive: 0.025 ct/kWh (fixed levy)

**Umlage für abschaltbare Lasten 2014** (Levy for financing Demand-Side-Management measurements contracted by the grid operator): 0.009 ct/kWh.

Changes yearly (e. g. 2015: 0.006 ct/kWh), single levy for all consumers, no reductions possible

#### E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

**Electricity tax:** 1.537 ct/kWh

At first, the tax must be fully paid, but due to the payments into the state pension insurance for its employees, up to 90% of the tax payments can be recovered in the following year.

**VAT:** 19% (fully recovered)

#### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

General remark: If a tax or levy is identified on the invoice depends on the supplier, which taxes and levies he shows. Only VAT is always shown

#### E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

See general remark

#### E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

**Concession fee:** The concession fee for private customers varies from 1.32 ct/kWh (small cities with less than 25,000 inhabitants) up to 2.39 ct/kWh (big cities with more than 500,000 inhabitants) depending on the size of the municipality. The average concession fee for household end-users amounts to appr. 1.66 ct/kWh.

**EEG-Umlage 2014** (Levy for renewable energies):

6.24 ct/kWh (changes yearly, e. g. 2015: 6.17 ct/kWh)

**KWK-Aufschlag 2014** (Levy for CHP):

0.178 ct/kWh (changes yearly and takes corrections of former years into account, e. g. 2015: 0.254 ct/kWh)

**§19 StromNEV Umlage 2014** (Levy co-financing grid fee reductions for final customers which get a diminished grid fee or do not pay grid fees):

0.092 ct/kWh (changes yearly and takes corrections of former years into account, e. g. 2015: 0.237 ct/kWh)

In 2014 due to a retroactively change of the consumption border from 100,000 kWh/a to 1,000,000 kWh/a for reductions, consumers with a consumption under 100,000 kWh/a were compensate with the higher payments of customers above 100,000 kWh/a, which had lesser in 2012 and 2013 with the levy in 2014. Therefore in 2014, the levy for consumers with less than 100,000 kWh/a was lesser than normal.

**Offshore-Haftungsumlage 2014:**

0.25 ct/kWh (changes yearly and will take corrections of former years into account, e. g. 2015 negative levy: -0.051 ct/kWh)

**Umlage für abschaltbare Lasten 2014** (Levy for financing Demand-Side-Management measurements contracted by the grid operator): 0.009 ct/kWh (changes yearly and will take corrections of former years into account, e. g. 2015: 0.006 ct/kWh).

**Electricity tax:** 2.05 ct/kWh

**VAT:** 19%

**Section E.2.A: Information about the national compilation system**

**Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

24 in Band IC

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

NA

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Half yearly basis, no exclusions from certain regions, survey sample covers all regions in Germany

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Prices in ct/kWh include the energy rate and the basic rate.

Prices are weighted prices based on the delivery of the supply undertaking in the correspondent band..

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

Appr. 25 %

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

Half yearly basis, no exclusions, all regions and all types of households included

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

Prices in ct/kWh include the energy rate and the basic rate.

Big suppliers and smaller suppliers are calculated separately in a first step to avoid an overestimation of the price level of small suppliers.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	1,235,996	
<b>Band DB</b>	6,945,197	
<b>Band DC</b>	11,221,874	
<b>Band DD</b>	7,927,909	
<b>Band DE</b>	2,957,673	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **ESTONIA**



### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

Not applicable

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Excise tax 0,447 s/kWh

Subsidy paid to electricity from renewable energy sources 0,77 s/kWh

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

20%

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

Not applicable

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Value Added Tax 20%

Excise tax 0,447 s/kWh

Subsidy paid to electricity from renewable energy sources 0,77 s/kWh

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

54

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

100%

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Survey carried out on a half yearly basis. Data were collected from all enterprises, which have license for distribution of electricity. Data are representative for national level.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

The information of the consumption quantities is used as weights for the calculation of price data by the bands.

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	49598	Consumption in the reporting semester
<b>Band IB</b>	497528	Consumption in the reporting semester
<b>Band IC</b>	453633	Consumption in the reporting semester
<b>Band ID</b>	968960	Consumption in the reporting semester
<b>Band IE</b>	363546	Consumption in the reporting semester
<b>Band IF</b>	453993	Consumption in the reporting semester
<b>Band IG</b>	-	

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

54

#### **E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:**

100%

#### **E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):**

Survey carried out on a half yearly basis. Data were collected from all enterprises, which have license for distribution of electricity. Data are representative for national level.

#### **E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:**

The information of the consumption quantities is used as weights for the calculation of price data by the bands.

#### **E.2.B.5. Consumption volumes for each household consumption band:**

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	33012	Consumption in the reporting semester
<b>Band DB</b>	152479	Consumption in the reporting semester
<b>Band DC</b>	214646	Consumption in the reporting semester
<b>Band DD</b>	292630	Consumption in the reporting semester
<b>Band DE</b>	144168	Consumption in the reporting semester

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **IRELAND**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

From Oct 1 2008, Electricity Tax: €0.50 per unit (megawatt hour), for electricity supplied for business use.

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

The PSO levy is charged to all electricity customers. It is designed to support the national policy objectives of security of energy supply, the use of indigenous fuels (i.e. peat) and the use of renewable energy sources in electricity generation, as set out in legislation. The proceeds of the levy are used to recoup, inter alia the additional costs incurred by electricity suppliers in sourcing, and ESB Power Generation producing, a proportion of their electricity from such generators.

In the period 1<sup>st</sup> October 2013 to 30<sup>th</sup> September 2014 the PSO was as follows:

- Small commercial consumers (<30kVA MIC) €129.83/annum
- Medium to large consumer (>30kVA MIC) €18.47/kVA/amum.

In the period 1<sup>st</sup> October 2014 to 30<sup>th</sup> September 2015 the PSO is as follows:

- Small commercial consumers (<30kVA MIC) €221.66/annum
- Medium to large consumer (>30kVA MIC) €34.20/kVA/amum.

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

13.5% VAT applied except for end users that are exempt

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

**E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on household end-users invoices and that are considered to be an integral part of the “basic costs”:**

**E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:**

## PSO Levy

Public Service Obligation (PSO) levy also applies to households and is identified on the invoices.

In the period 1<sup>st</sup> October 2013 to 30<sup>th</sup> September 2014 the PSO was as follows:

- Domestic customers €42.87/annum

In the period 1<sup>st</sup> October 2014 to 30<sup>th</sup> September 2015 the PSO is as follows:

- Domestic customers €64.37/annum

## VAT

13.5% VAT is also applied

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

5

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

Close to 100%

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Survey carried out every 6 months. All regions covered. No estimations used.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Price weighted by volumes supplied.

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	1,224,718	
<b>Band IB</b>	4,335,893	
<b>Band IC</b>	2,377,927	
<b>Band ID</b>	3,678,243	
<b>Band IE</b>	1,325,899	
<b>Band IF</b>	680,234	
<b>Band IG</b>	Confidential	Confidential

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

6

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

Close to 100%

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

Survey carried out every 6 months. All regions covered. No estimations used.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

Price weighted by volumes supplied.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	86,951	
<b>Band DB</b>	667,111	
<b>Band DC</b>	2,367,971	
<b>Band DD</b>	3,318,107	
<b>Band DE</b>	585,845	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **GREECE**



## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

### **Public Service Operation (PSO):**

- Low Voltage tariffs: 0,01824 €/kWh
- Medium Voltage tariffs: 0,00691 €/kWh
- High Voltage tariffs: 0,00414 €/kWh
- The maximum annual charge for customers is 803.977 € for the year 2014

### **Levy for Renewable Energy Sources (RES):**

- Low Voltage tariffs, from April 1<sup>st</sup> 2014: 0,03089 €/kWh
- Medium Voltage tariffs, from April 1<sup>st</sup> 2014: 0,01277 €/kWh for customers with >13 GWh consumption and 0,00231 €/kWh for customers with < 13 GWh consumption
- High Voltage tariffs, from April 1<sup>st</sup> 2014: 0,00223 €/kWh
- The maximum annual charge for customers is 1.000.000 € for the year 2014

### **Electricity Tax:**

- Medium and Low Voltage tariffs: 0,005 €/kWh
- High Voltage tariffs: 0,0025 €/kWh

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

- Value Added Tax (VAT): 13%

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are representative for the national market).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

**Public Service Operation (PSO):**

- The PSO unit charge for households is related to the four months consumption according to the table below.

<b>4-month consumption</b>	<b>PSO charge</b>
<b>kWh</b>	<b>€/ kWh</b>
0-1600	0,00699 €/kWh
1601-2000	0,01570 €/kWh
2001-3000	0,03987 €/kWh
Over 3001	0,04488 €/kWh

**Levy for Renewable Energy Sources (RES):**

- From April 1st 2014: 0,02630 €/kWh

**Electricity Tax:**

- 0,0022 €/kWh

**Value Added Tax (VAT):**

- 13%

**Section E.2.A: Information about the national compilation system**

**Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The Electricity prices are collected twice a year, at the end of each semester and refer to the average prices paid for electricity by the industrial-end users. Industrial users are supplied at Low, Medium and High Voltage.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The Electricity prices are collected twice a year, at the end of each semester and refer to the average prices paid for electricity by the household-end users. Household users are supplied at Low Voltage.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

In order each customer to be classified into annual consumption categories, each customer's consumption over the last two semesters is taken into account. The household customers' consumption includes day as well as night consumption. Consumption for household customers is varying due to seasonality.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	451,441	
<b>Band DB</b>	2,293,879	
<b>Band DC</b>	6,185,078	
<b>Band DD</b>	5,804,943	
<b>Band DE</b>	704,723	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **SPAIN**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

Tax of the National Energy Commission:

Tax base: amount billed by access fees

Rate: 0,150%

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

Tax on electricity:

Tax base: amount billed

Rate: 5,113%

Geographic scope: The whole country

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

VAT

Tax base: amount billed + tax on electricity

Rate: 21%

Geographic scope: The whole country

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are representative for the national market).

**E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on household end-users invoices and that are considered to be an integral part of the “basic costs”:**

Tax of the National Energy Commission:

Tax base: amount billed by access fees

Rate: 0,150%

**E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:**

Tax on electricity:

Rate: 5,113%

Geographic scope: The whole country

VAT:

Tax base: amount billed + tax on electricity.

Rate: 21%

Geographic scope: The whole country

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### **E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:**

For the category of industrial consumers, the participants are the supplying companies in the free market, including those with the highest market share.

#### **E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:**

More than 64% of the total provided energy.

#### **E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):**

The survey has a national scope and takes place twice a year, for the 1st and 2nd semester each year, and the participants are the supplying companies which are grouped in the most representative associations of the activity. No estimates are made; prices are calculated on the basis of data provided by companies, which are revised.

#### **E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:**

The weighted price for each of the industrial consumers' bands is calculated as the ratio of the sum of the product of the price for that band of each of the companies multiplied by the energy corresponding to each company and divided by the total energy of all companies that have participated in the survey. This calculation is made for the three price levels that are sent.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

For the category of household consumers, both in free market and in the so –called “reference” supply (Voluntary Price for Small Consumers), the participants are the major supplying companies with the highest market share in each of the options, including the companies that are authorized to apply the Voluntary Price for Small Consumers.

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

More than 89% of the total energy provided.

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The survey has a national scope and takes place twice a year, for the 1st and 2nd semester each year, and the participants are the trading companies which are grouped in the most representative associations of the activity. No estimates are made; prices are calculated on the basis of data provided by companies, which are revised.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

The weighted price for each of the domestic consumers' bands is calculated as the ratio of the sum of the product of the price for that band of each of the companies multiplied by the energy corresponding to each company and divided by the total energy of all companies that have participated in the survey. This calculation is made for the three price levels that are sent.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	4.445.313,95	
<b>Band DB</b>	17.387.097,27	
<b>Band DC</b>	21.325.701,66	
<b>Band DD</b>	8.367.542,65	
<b>Band DE</b>	5.752.203,22	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# FRANCE



## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the "basic costs":**

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

### Contribution au Service Public de l'Electricité (CSPE)

(Charge for public service of electricity)

From 2003 onwards, a charge for "compensation for public service obligations" is levied on final electricity consumption by households and industries. It aims to reimburse producers and suppliers from net costs inferred by public service obligations: (in parenthesis, the net cost in 2011)

For producers: geographical averaging (1198 M€, of which production in non-interconnected areas 911 M€), promotion of renewables (1464 M€), combined heat and power plants (802 M€) and other purchases (37 M€).

For suppliers: social dispositions (special tariff "first necessity product" for households whose revenue is below a threshold, other discounts for people in situation of precarity), 68 M€.

2011 total net cost: 3569 M€. Total 2011 compensation is only 2882 M€.

The charge was set up to 3.3 € per MWh (0.33 €/10kWh) in 2003, 4.5 between 2004 and 2010, 7.5 between January and 30 July 2011, 9 € per MWh between 31 July 2011 and June 2012, 10.5 € between July and December 2012 and 13.5 € since January 2013. Until 2010, the level of the charge was at most 7% of the level of the "regulated tariff". From 2011 onwards, the CSPE for year  $n+1$  cannot be superior to 3 € per MWh to the CSPE for year  $n$ . The charge is 19.5€/MWh in 2015.

Final consumers are exempted from CSPE:

- autoproducers are exempted up to 240 GWh per year and per production location
- the total CSPE cannot exceed 570 000 € for a single consumption location
- an industrial firm whose consumption is superior to 7 GWh per year can request a partial reimbursement if its contribution exceeds 0.5% of its value added.

### Contribution tarifaire d'acheminement (CTA)

(Grid charge)

It applies to all customers, dependent on the grid tariffs applied to the customer. Its aim is to finance retirement for gas and electricity companies employees.

Before August 2009, the contribution was not identified on the invoices and included in the excluding tax price. From August 2009 onwards, the contribution appears in the invoices and is included in the excluding VAT price.

Since August 2014, the level of CTA is between 10.4 € and 4 084 € per year.

### Taxes locales sur la consommation finale d'électricité (TLCFE)

(Local taxes on electricity final consumption)

The mechanism for TLCFE was the following till December 2010. Municipal taxes (from 0 to 8%) and departmental taxes (from 0 to 4%) were levied as a percentage of the excluding tax price. This tax was applied to 80% of the invoices for "low" consumers (electrical capacity below 36 kVA), and 30% for

"medium" consumers (electrical capacity between 36 and 250 kVA). "High" consumers (electrical capacity above 250 kVA) and street lighting were exempted. In 2008, 400 M€ were gathered from industrial consumers.

In January 2011, the mechanism of TLCFE changed. Municipalities and departments levy a number of times a unit tax. The unit tax is 0.75 €/MWh for low consumers (see before) and 0.25 €/MWh for medium consumers. The multiplying factor ranges between 0 and 8 for municipalities, between 2 and 4 for departments. So, this tax is levied on consumption, whereas the former tax was levied on invoices.

	Unit tax	Multiplying factor		Minimum	Maximum
	€/MWh	Municipalities	Departments	€/MWh	€/MWh
EC<=36 kVA	0.75	Between	Between	1.5	9.0
36 kVA<EC<= 250 kVA	0.25	0 and 8	2 and 4	0.5	3.0

The maximum multiplying factor changes every year: 8+4 = 12 in 2011, 12.18 in 2012, 12.42 in 2013, 12,66 in 2014 and 12,75 in 2015.

High consumers are still exempted from this tax. Nevertheless, a specific new tax was created for them in January 2011 (see below).

Taxe intérieure sur la consommation finale d'électricité (TICFE)  
(Inland tax on electricity final consumption)

This tax was introduced in January 2011. It applies to "high" consumers (electrical capacity superior to 250 kVA). Its level is equal to 0.5 €/MWh.

### E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

"Small" consumers (electrical capacity below 36 kVA):  
The VAT rate for subscription (including CTA) is 5.5%, the VAT rate for consumption (including CSPE and TLCFE) is 20%.

Medium and high consumers (electrical capacity above 36 kVA):  
The VAT rate is 20% for the total invoice.

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

#### E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the "basic costs":

#### E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Contribution au Service Public de l'Electricité (CSPE)  
(Charge for public service of electricity)

From 2003 onwards, a charge for "compensation for public service obligations" is levied on final electricity consumption by households and industries. It aims to reimburse producers and suppliers from net costs inferred by public service obligations: (in parenthesis, the net cost in 2011)

For producers: geographical averaging (1198 M€, of which production in non-interconnected areas 911 M€), promotion of renewables (1464 M€), combined heat and power plants (802 M€) and other purchases (37 M€).

For suppliers: social dispositions (special tariff "first necessity product" for households whose revenue is below a threshold, other discounts for people in situation of precarity), 68 M€.

2011 total net cost: 3569 M€. Total 2011 compensation is only 2882 M€.

The charge was set up to 3.3 € per MWh (0.33 €/100kWh) in 2003, 4.5 between 2004 and 2010, 7.5 between January and 30 July 2011, 9 € per MWh between 31 July 2011 and June 2012, 10.5 € between July and December 2012 and 13.5 € since January 2013. Until 2010, the level of the charge was at most 7% of the level of the "regulated tariff". From 2011 onwards, the CSPE for year  $n+1$  cannot be superior to 3 € per MWh to the CSPE for year  $n$ . The charge is 19.5€/MWh in 2015.

Final consumers are exempted from CSPE:

- autoproducers are exempted up to 240 GWh per year and per production location
- the total CSPE cannot exceed 570 000 € for a single consumption location
- an industrial firm whose consumption is superior to 7 GWh per year can request a partial reimbursement if its contribution exceeds 0.5% of its value added.

The rate of value added tax on CSPE is 20%.

#### Contribution tarifaire d'acheminement (CTA)

(Grid charge)

It applies to all customers, dependent on the grid tariffs applied to the customer. Its aim is to finance retirement for gas and electricity companies employees.

Before August 2009, the contribution was not identified on the invoices and included in the excluding tax price. From August 2009 onwards, the contribution appears on the invoices and is included in the excluding VAT price.

Since August 2014, the level of CTA is between 10.4 € and 4 084 € per year.

#### Taxes locales sur la consommation d'électricité (TLCFE)

(Local taxes on electricity final consumption)

The mechanism for TLCFE was the following till December 2010. Municipal taxes (from 0 to 8%) and departmental taxes (from 0 to 4%) were levied at a percentage of the excluding tax price. This tax was applied to 80% of the invoices. In 2008, 1000 M€ were gathered from households.

In January 2011 onwards, the mechanism of TLCFE changed. Municipalities and departments levy a number of times a unit tax that amounts to 0.75 €/MWh. The multiplying factor ranges from 0 and 8 for municipalities, and from 2 to 4 for departments, so that TLCFE ranges from 1.5 to 9 €/MWh. So, this tax is levied on consumption, whereas the former tax was levied on invoices.

Unit tax	Multiplying factor		Minimum	Maximum
€/MWh	Municipalities	Departments	€/MWh	€/MWh
0.75	Between 0 and 8	Between 2 and 4	1.5	9.0

The maximum multiplying factor changes every year: 8+4 = 12 in 2011, 12.18 in 2012, 12.42 in 2013, 12,66 in 2014 and 12,75 in 2015.

#### VAT

The VAT rate for subscription (including CTA) is 5.5%, the VAT rate for consumption (including CSPE and TLCFE) is 20%.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

For 1<sup>st</sup> semester 2014, 14 undertakings were surveyed and 10 of them actually answered: 8 suppliers and 2 companies running the transport/routing network (ErDF and RTE).

#### E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

For 1<sup>st</sup> semester 2014, according to the CRE data, the suppliers which were surveyed represent 95 % of the whole market.

#### E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

For industrial end-users, the SOeS (energy statistical Office) has to make a distinction for what is named CARD/CART agreements: some industrial customers receive a separate invoice for the transport and the routing, different from the supply invoice. For this kind of contracts, the Energy Office needs to get in touch with the companies running the distribution network to work out the whole price (supply and routing).

In addition, the main electricity supplier (EdF) sends generally their data too late (one month after the deadline), which obliges the Energy Office to use a temporary assessment for the Eurostat report.

This assessment is based on the regulated prices the SOeS follows up monthly for each option. Every tariff is matched up with a band. Then the growth rate between the current semester and the equivalent semester of the previous year enables to estimate the national prices for the current semester, based on the level of prices already got last year. This process is set up for all kinds of prices: all taxes and levies excluded, VAT excluded, and all taxes included.

This assessment has been done for the figures regarding the second semester 2014, to be reported before 28<sup>th</sup> February 2015. The other suppliers that answered at time were taken into account for the estimation.

#### E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

The national prices are weighted by consumption volumes per band and per undertaking.

#### E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	25 435 850	
<b>Band IB</b>	70 419 660	
<b>Band IC</b>	31 825 670	
<b>Band ID</b>	50 353 100	
<b>Band IE</b>	20 348 250	
<b>Band IF</b>	11 118 130	
<b>Band IG</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

#### E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes, they can be published.

### **Section E.2.B: Information about the national compilation system**

#### **Household end-users**

(to be reported on a voluntary basis)

#### E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

For 1<sup>st</sup> semester 2014, 4 undertakings were surveyed and actually answered.

#### E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

For 1<sup>st</sup> semester 2014, according to the CRE data, the suppliers who actually answered for the residential market represent 93 % of the whole market (73.66 TWh out of 79.23 TWh). All of them answered.

#### E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The main electricity supplier (EdF) sends generally their data too late (one month after the deadline), which obliges the Energy Office to use a temporary assessment for the Eurostat report.

This assessment is based on the regulated prices the Energy Office follows up monthly for each option. Besides that, EdF provides us for the residential market the split of the consumptions between these different tariffs. Each tariff is then matched up with a band, according to its average consumption per household.

An average price per semester is estimated with these different options, weighted by the importance of these different options in the total consumption. Then the growth rate between the current semester and the equivalent semester of the previous year enables to estimate the national prices for the current semester, based on the level of prices already

got last year. This process is set up for all kinds of prices: all taxes and levies excluded, VAT excluded, and all taxes included.

This assessment has been done for the figures regarding the second semester 2014, to be reported before 28<sup>th</sup> February 2015. It's only made for EdF owing to their delay to answer. The other suppliers answer at time and their data can be registered at time for the estimation.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

The prices are weighted by consumption volumes per band and per undertaking.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	2 152 890	
<b>Band DB</b>	13 985 460	
<b>Band DC</b>	31 469 150	
<b>Band DD</b>	66 185 840	
<b>Band DE</b>	23 610 250	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **CROATIA**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

#### **VAT + excise + tax for renewable energy sources**

VAT	0,1789	HRK/kWh
Excise	0,0027	HRK/kWh
Tax for renewable	0,0332	HRK/kWh

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

- Not exist

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Band - IA	0,0391	HRK/kWh
Band - IB	0,0391	HRK/kWh
Band - IC	0,0396	HRK/kWh
Band - ID	0,0352	HRK/kWh
Band - IE	0,0235	HRK/kWh
Band - IF	0,0202	HRK/kWh

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

Band - IA	0,2450	HRK/kWh
Band - IB	0,2102	HRK/kWh
Band - IC	0,1789	HRK/kWh
Band - ID	0,1524	HRK/kWh
Band - IE	0,1238	HRK/kWh
Band - IF	0,1076	HRK/kWh

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

#### **VAT + tax for renewable energy sources**



VAT	0,2056	HRK/kWh
Tax for renewable energy sources	0,0350	HRK/kWh

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

- **Not exist**

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

**VAT + tax for renewable energy sources**

DA	0,3671	HRK/kWh
DB	0,2533	HRK/kWh
DC	0,2362	HRK/kWh
DD	0,2276	HRK/kWh
DE	0,2217	HRK/kWh

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users: **6 supplies**

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users: **99%**

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

- **The survey is carried out on a half yearly basis**
- **Regions are excluded from the survey**
- **Estimates are not used in the survey**

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

- **Consumption electricity structure**

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users: **4 supplies**

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users: **99%**

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

- **The survey is carried out on a half yearly basis**
- **Regions are excluded from the survey**
- **Estimates are not used in the survey**

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

### **Consumption electricity structure**

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	252323	
<b>Band DB</b>	977241	
<b>Band DC</b>	2195480	
<b>Band DD</b>	2376772	
<b>Band DE</b>	209347	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **ITALY**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

The “A” tariff components covers the costs incurred in the general interest of the power system and are identified by law; the “UC” components cover other elements of the cost of electric service (such as, for example, equalization), identified by the Authority. These general and not recoverable levies are components of the transmission/distribution charges, and their rates are defined by the Authority.

They are:

- A2 covering decommissioning costs of nuclear plants
- A3 covering incentives to renewable generation
- A4 covering costs for subsidized customers (state railways)
- A5 covering costs of R&D
- AE covering incentives for manufacturing enterprises with high electricity consumption (this component is paid by all customers except those who receive the incentives)
- AS covering the “social bonus”
- MCT for geographical compensation measures
- UC4 relative to tariff surcharges
- UC7 covering costs costs arising from measures to promote energy efficiency in end uses

All these components are detailed once a year in the invoice of small industrial customers connected at Low Voltage. No obligation is provided for industrial customers connected at Medium or High Voltage.

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

**UC3 and UC6:**

components concerning the equalisation of transmission and distribution costs and service continuity improvements, identified by the Authority.

**Excise duty:**

For consumption up to 1200 MWh per month

- 12.5 €/MWh for the first 200 MWh of consumption during the month
- 7.5 €/MWh for consumption over 200 MWh

For consumption over 1200 MWh per month

- 12.5 €/MWh for the first 200 MWh of consumption during the month
- 4.280 €/month at a fixed for consumption over 200 MWh

### E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

22% of the price including Excise duty.

The rate is reduced to 10% for mining companies, for agricultural enterprises, for some manufacturing companies such as undertakings operating in publishing sector and in similar fields. The same rate reduction is also granted to water treatment consortia.

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

### E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

The same as for industrial customers.

### E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

#### **Excise duty:**

For clients with a capacity of 3 kW

- 0 €/kWh for consumption up to 150 kWh per month
- 0.0227 €/kWh for consumption over 150 kWh per month

For clients with a capacity greater than 3 kW

- 0.0227 €/kWh

#### **VAT**

10% of the price including Excise duty.

### **Section E.2.A: Information about the national compilation system**

#### **Industrial end-users**

#### E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

426 undertakings participated in the last survey (IV quarter), not distinguished by sellers to domestic clients and sellers to industrial clients

#### E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

91% this figure is based on provisional data (provided by Terna) on industrial consumption.

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The survey is carried out every 3 months and concerns revenues data.  
All sellers to the final market (on average 505 not distinguished by sellers to domestic clients and sellers to industrial clients) are obliged to participate.  
Some sellers use estimations in the survey.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

National prices are weighted by sold volumes.

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	30769027	
<b>Band IB</b>	52905577	
<b>Band IC</b>	26156048	
<b>Band ID</b>	50024022	
<b>Band IE</b>	19992490	
<b>Band IF</b>	8453893	
<b>Band IG</b>	11569719	

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.  
The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

YES as long as this is done in compliance with Directive 2008/92/EC and provided that the same data is also published for at least five other major European countries.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

426 undertakings participated in the last survey (IV quarter) ), not distinguished by sellers to domestic clients and sellers to industrial clients

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

90% this figure is based on provisional data (provided by Terna) on domestic consumption.

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The survey is carried out every 3 months and concerns revenues data.  
All sellers to the final market (on average 505 not distinguished by sellers to domestic clients and sellers to industrial clients) are obliged to participate.  
Some sellers use estimations in the survey.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

National prices are weighted by sold volumes.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	9188849	
<b>Band DB</b>	19581568	
<b>Band DC</b>	23487170	
<b>Band DD</b>	5384331	
<b>Band DE</b>	475692	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **CYPRUS**



### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

None

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

- ♦ RES (Renewable Energy Sources) : 0,5 cent/kWh
- ♦ PSO (Public Service Obligations): 0,136 cent/kWh
- ♦ CO<sub>2</sub> emissions: 0,09cent/kWh (average charge for the second semester of 2014)

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

- ♦ VAT : 19%

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

None

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

- ♦ RES (Renewable Energy Sources) : 0,5 cent/kWh
- ♦ PSO (Public Service Obligations): 0,136 cent/kWh
- ♦ CO<sub>2</sub> emissions: 0,09 cent/kWh (average charge for the second semester of 2014)
- ♦ VAT : 19%

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

- ♦ 9836 industrial consumers

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

- ♦ 17,3%

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

- ♦ The survey is carried out on half yearly basis and all regions are covered.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

- ♦ Total income
- ♦ Total kWh

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	11.418	July-Dec 2014
<b>Band IB</b>	74.178	July-Dec 2014
<b>Band IC</b>	55.063	July-Dec 2014
<b>Band ID</b>	72.828	July-Dec 2014
<b>Band IE</b>	83.237	July-Dec 2014
<b>Band IF</b>	66.912	July-Dec 2014
<b>Band IG</b>	0	July-Dec 2014

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

- ♦ 433.072

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

- ♦ 33,4%

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

- ♦ The survey is carried out on half yearly basis and all regions are covered.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

- ♦ Total income
- ♦ Total kWh

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	17.917	July-Dec 2014
<b>Band DB</b>	104.242	July-Dec 2014
<b>Band DC</b>	242.871	July-Dec 2014
<b>Band DD</b>	299.836	July-Dec 2014
<b>Band DE</b>	37.852	July-Dec 2014

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **LATVIA**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

There are no any taxes, levies or fees that are no identified on industrial end-users invoices in Latvia.

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

Mandatory procurement of electricity is fixed by the government support mechanism for producers of electricity. Mandatory procurement is financed by electricity end-users (industrial and households). Electricity Market Act provides that producers, who produce electricity from renewable energy sources or provide efficient production of electricity by using renewable energy sources, may acquire the rights to sell produced electricity within the framework of compulsory purchase.

Mandatory Procurement Component (MPC) is approved by The Public Utilities Commission every year. Approved MPC for industrial electricity end-users in 2014 was 0.02679 EUR/kWh including:

- Component from producers, who produce electricity in CHP – 0.01737 EUR/kWh;
- Component from producers, who produce electricity from renewable energy resources – 0.00942 EUR/kWh.

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes indentified on the industrial end-users invoices:**

Value Added Tax for industrial electricity is 21%.

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

**E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on household end-users invoices and that are considered to be an integral part of the “basic costs”:**

There are no any taxes, levies or fees that are no identified on household end-users invoices in Latvia.

### E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

MPC for household electricity end-users in 2014 was 0.02679 EUR/kWh including:

- Component from producers, who produce electricity in CHP – 0.01737 EUR/kWh;
- Component from producers, who produce electricity from renewable energy resources – 0.00942 EUR/kWh.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

Electricity market for industrial end-users was opened in 2007 in Latvia. Total number of electricity retailers to final consumers was 12 in 2014. Number of main electricity retailers who sold at least 5% of the total national electricity consumption was 2. Both retailers participated in the last survey. They have submitted information only about energy prices for industrial end-users.

Network cost (EUR/kWh) was submitted by two enterprises which provide operation of electric power transmission network in Latvia.

#### E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

Electricity sales of commercial and industrial users are around 80% of total electricity sales in the country.

#### E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Electricity price for industrial end-users is calculated by summing energy and supply price, network cost and taxed and levies. Taking into account that there were two electricity retailers, Energy and supply price was calculated as weighted average, as well as Network cost.

#### E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

-

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

Till 2015 1<sup>st</sup> January electricity market for household end-users was closed. There was monopoly. One electricity retailer submitted the last survey of electricity price.

Operation of electric power transmission network for household end-users provides one enterprise which submitted data about network cost last year.

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

Electricity sales of household end-users are around 20% of total electricity sales in the country.

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

Electricity price for household end-users is calculated by summing energy and supply price, network cost and taxed and levies.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

No

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	72946	
<b>Band DB</b>	266885	
<b>Band DC</b>	251190	
<b>Band DD</b>	194362	
<b>Band DE</b>	70232	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **LITHUANIA**



### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

None.

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

According to the Law on Excise Duties, the following tariffs of excise duties are applied: 0.35 cent/kWh, 0.18 cent/kWh or excise duty is not applied. Public interest services levies were 7.141 cent/kWh in 2014.

Excise duties identified on the industrial end-users invoices are considered not recoverable.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

The only recoverable tax levied on electricity was VAT, fixed at a rate of 21% since 1 September 2009.

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

Public interest services levies were 7.141 cent/kWh in 2014.

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

The only tax levied on electricity was VAT, fixed at a rate of 21% since 1 September 2009.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### **E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:**

4 supply undertakings participated in the last survey of electricity prices for industrial end-users: one public supplier and 3 independent suppliers.

#### **E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:**

The sampled undertakings supplied about 90% of the total consumption of electricity for industrial end-users in 2013.

#### **E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):**

The survey is carried out on a half yearly basis. No regions are excluded from the survey, estimations are not used in the survey.

#### **E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:**

The weighted average national electricity prices were calculated using the previous six months consumption of electricity separately for each band as weighting factor.

#### **E.2.A.5. Consumption volumes for each Industrial consumption band:**

<b>Band</b>	<b>Consumption Volumes* (MWh), 2014</b>	<b>Remarks</b>
<b>Band IA</b>	<b>137203</b>	
<b>Band IB</b>	<b>385931</b>	
<b>Band IC</b>	<b>112573</b>	
<b>Band ID</b>	<b>84468</b>	
<b>Band IE</b>	<b>32713</b>	
<b>-Band IF</b>		
<b>Band IG</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

#### **E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5, above, be published?**

The Consumption Volumes as indicated in E.2.A.5 can be published.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

One supply undertaking participated in the last survey of electricity prices for household end-users.

#### **E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:**

The sampled undertaking supplied 100% of the total consumption of electricity for household end-users in 2013.

#### **E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):**

The survey is carried out on a half yearly basis. No regions are excluded from the survey, estimations are not used in the survey.

#### **E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:**

Only one supply undertaking provides electricity for households. Therefore, the average national electricity prices are the same as the prices of the mentioned supply undertaking.

#### **E.2.B.5. Consumption volumes for each household consumption band:**

<b>Band</b>	<b>Consumption Volumes* (MWh), 2014</b>	<b>Remarks</b>
<b>Band DA</b>	<b>288836</b>	
<b>Band DB</b>	<b>868692</b>	
<b>Band DC</b>	<b>702163</b>	
<b>Band DD</b>	<b>520089</b>	
<b>Band DE</b>	<b>129165</b>	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **LUXEMBOURG**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

The “Electricity Tax” is due by every end-use customer according to his consumption level:

- categorie A: 1,00 euro/MWh
- categorie B: 0,50 euro/MWh
- categorie C: 0,10 euro/MWh

where:

- categorie A: annual consumption below 25 MWh
- categorie B: annual consumption above 25 MWh except the customers under categorie C
- categorie C: annual consumption above 25 MWh in the chemical or steel industry

The “Compensation Fund” used to encourage renewable energy production, is due by every end-use customer:

- categorie A: 19,9 euro/MWh
- categorie B: 6,2 euro/MWh
- categorie C: 0,80 euro/MWh

where:

- categorie A: annual consumption below 25 MWh
- categorie B: annual consumption above 25 MWh except the customers under categorie C
- categorie C: customers who have special contracts with the government in order to enhance energy efficiency

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

The VAT level is 6%.

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are representative for the national market).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

The “Electricity Tax” is due by every end-use customer according to his consumption level:

- o categorie A: 1,00 euro/MWh

where:

- categorie A: annual consumption below 25 MWh

The “Compensation Fund” used to encourage renewable energy production, is due by every end-use customer:

- o categorie A: 19,9 euro/MWh

where:

- categorie A: annual consumption below 25 MWh

The VAT level is 6%.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

Five suppliers participated in the survey of February 2015.

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

The survey covered 95% of the professional market (<2GWh) and 98% of the industrial market (>2GWh) excluding electricity producers.

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The methodology for our survey:

- on a half yearly basis, the suppliers send us the electricity prices and the consumed volumes
- on yearly basis, the suppliers send us the annual data on breakdown of prices (month of the collect: February)

The surveyed suppliers are the three principal suppliers in the country.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

The average prices, by level, are the sum of the prices weighted by the consumption volumes of each supplier, divided by the sum of all the consumption volumes of the survey.

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>		Confidential data
<b>Band IB</b>		Confidential data
<b>Band IC</b>		Confidential data
<b>Band ID</b>		Confidential data
<b>Band IE</b>		Confidential data
<b>Band IF</b>		Confidential data
<b>Band IG</b>		Confidential data

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

Two suppliers participated in the survey of February 2015.

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

The survey covered 92% of the market.

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The methodology for our survey:

- on a half yearly basis, the suppliers send us the electricity prices and the consumed volumes
- on yearly basis, the suppliers send us the annual data on breakdown of prices (month of the collect: February)

The surveyed suppliers are the two principal suppliers in the country.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

The average prices, by level, are the sum of the prices weighted by the consumption volumes of each supplier, divided by the sum of all the consumption volumes of the survey.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>		Confidential data
<b>Band DB</b>		Confidential data
<b>Band DC</b>		Confidential data
<b>Band DD</b>		Confidential data
<b>Band DE</b>		Confidential data

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption



# **HUNGARY**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

RES costs (Feed in tariff)

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Energy tax: 0,295 Ft/kWh (except generation plants: COGEN, district heating)

Financial support for restructuring the coal industry: 0,170 Ft/kWh

Financial support for restructuring cogeneration: 1,710 Ft/kWh

Financial support for pensioners of the electricity industry: 0,200 Ft/kWh

The financial supports are not subject to VAT.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

VAT: 27 %

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

none

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

VAT: 27 %

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### **E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:**

The survey is carried out on a regular, monthly basis. All electricity traders and universal suppliers are obliged to fill out the survey, who are eligible to supply end users (as stated in their operational license).

No estimates are used for the survey, as it covers the full range of the companies that have an electricity trader's or universal supplier's license.

#### **E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:**

100%

#### **E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):**

The survey is carried out on a regular, monthly basis. All electricity traders and universal suppliers are obliged to fill out the survey, who are eligible to supply end users (as stated in their operational license).

No estimates are used for the survey, as it covers the full range of the companies that have an electricity trader's or universal supplier's license.

#### **E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:**

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

The survey for the data collection has a monthly periodicity, and obligatory for all the electricity traders and universal suppliers who have an option to supply end users.

90 companies (out of which 4 are integrated electricity traders and electricity universal suppliers)

Out of these companies 7 have actually supplied household end-users.

#### **E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:**

100%

The 4 companies' selling for household end-users represent 36 % of the total electricity sales.

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The survey is carried out on a regular, monthly basis. All electricity traders and universal suppliers are obliged to fill out the survey, who are eligible to supply end users (as stated in their operational license).

No estimates are used for the survey (on behalf of the Authority), as it covers the full range of the companies that have a electricity trader's or universal supplier's license.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	699 847	
<b>Band DB</b>	3 230 941	
<b>Band DC</b>	3 953 943	
<b>Band DD</b>	2 282 691	
<b>Band DE</b>	277 937	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **MALTA**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

Not applicable.

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Not applicable.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

In Malta there is a 5% VAT on the total consumption of electricity for industrial end users.

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

Not applicable.

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

In Malta there is a 5% VAT on the total consumption of electricity for household end users.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### **E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:**

The electricity prices for industrial end users were derived from the billing database of ARMS Ltd. Data for all industrial electricity bills was extracted from this database and used for calculating the average electricity prices as specified in the bands structure.

#### **E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:**

Since administrative data was used there was 100% coverage.

#### **E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):**

No survey was conducted.

#### **E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:**

Averages were calculated for different consumption bands as specified in the regulation.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

The electricity prices for household end users were derived from the billing database of ARMS Ltd. Data for all household electricity bills was extracted from this database and used for calculating the average electricity prices as specified in the bands structure.

#### **E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:**

Since administrative data was used there was 100% coverage.

#### **E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):**

No survey was conducted.

#### **E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:**

Average prices are calculated for different consumption bands on the actual billed data for that particular semester.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	21,786	
<b>Band DB</b>	106,045	
<b>Band DC</b>	229,209	
<b>Band DD</b>	172,995	
<b>Band DE</b>	12,827	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption



# **NETHERLANDS**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

Energy tax and Opslag Duurzame Energie ODE Levy storage renewable energy

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Not applicable

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

Vat

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

Not applicable

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Vat

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

7

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

90%

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The survey is carried out on quarterly basis, calculated to half year figures, no regions are excluded, no estimations are used.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Ratio sum of : sales/amount

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	1638816	
<b>Band IB</b>	10176215	
<b>Band IC</b>	6894213	
<b>Band ID</b>	12750735	
<b>Band IE</b>	6502674	
<b>Band IF</b>	2487632	
<b>Band IG</b>	4281362	

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

3

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

85%

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The survey is carried out on quarterly basis, calculated to half year figures, no regions are excluded, no estimations are used.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

Ratio sum of : sales/amount

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	193246	
<b>Band DB</b>	2836029	
<b>Band DC</b>	6888459	
<b>Band DD</b>	5198568	
<b>Band DE</b>	2150463	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **AUSTRIA**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

The additional costs for green electricity are due to transfer prices that need to be paid by the distributor for the assigned green electricity. Transfer prices are above the price for "normal" electricity from non-renewable sources, which is purchased at market price. The difference between the market price and transfer price means additional expense for the distributor which he can transfer to its customers.

This additional costs for green electricity are stated under the Green Electricity Act § 19.

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

The following information was taken from the homepage of the Austrian regulator (E-Control: [http://www.e-control.at/en/home\\_en](http://www.e-control.at/en/home_en)) and is therefore quoted and written in italics:

### **THE ELECTRICITY LEVY**

Like the other energy forms — such as oil or LP gas — electricity is subject to a separate tax. The legal basis for this tax is the federal act imposing a levy on the supply and consumption of electrical energy (Elektrizitätsabgabegesetz [Electricity Levy Act]), Federal Law Gazette no 201/1996 as amended by FLG I no 26/2000. The levy is **1.5 cent/kWh**.

All electricity supplies are subject to it, with the exception of power provided to an electricity supply company. This is because in the latter case most of the power is supplied to others. If an electricity supply company does not pass on part of the electricity supplied to it or generated by it but uses it for purposes other than supply, then that part is subject to tax. This mainly relates to power used for lighting, heating and similar purposes in offices and other non-residential buildings. Electricity used to generate and transport power to consumers is exempt from the levy. An example of own use for power generation is the electricity generated to pump water up to a reservoir at a pumped storage station. Electricity consumed for transmitting power to transformers, etc. is also exempt.

### **THE RENEWABLE ENERGY SUPPORT SCHEME**

The renewable energy support scheme has two components:

## 1 PROMOTION CONTRIBUTION TO GREEN ELECTRICITY

The promotion contribution to green electricity is the first financing component of the renewable energy support scheme and is determined by regulation at an annual basis.

This promotion contribution is a unified percentage surcharge on the grid utilisation and network loss charge.

## 2 FLAT-RATE RENEWABLES CHARGE

The flat-rate renewables charge is the second component of the financing mechanism for Austria's renewable support scheme as of 1 July 2012.

It is an annual flat rate payable per metering point; its amount varies depending on the grid level at which the metering point is connected. The flat-rate renewables charge already existed under the previous financing regime, but its amounts have been adjusted. For instance, the annual charge for metering points connected at grid level 7 was € 15 previously and has now been lowered to € 1.

The table below shows the flat-rate renewables charge applicable at each grid level:

<b>Flat-rate renewables charge per metering point 2012 – 2014 paid by end-users</b>	
	€ / calendar year / metering point
grid levels 1–4	€15,000.00
grid level 5	€ 5,200.00
grid level 6	€ 320.00
grid level 7	€ 11.00

S.: §45 Abs 2 Ökostromgesetz 2012 (§45 par.2 Green Electricity Act 2012)

## COMMUNITY LEVY

The community levy is charged by some local authorities for the use of public land, e.g. for electricity networks.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes indentified on the industrial end-users invoices:

## VALUE ADDED TAX

All the components of electricity prices are subject to 20% VAT.

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

The number of undertakings participating in the survey second semester 2014 was as follows:

- electricity suppliers: 40
- electricity grid operators: 21

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

The table below shows the volume of electricity surveyed compared to the volume of gas and electricity and gas consumed by industry and the service sector according to Austria’s balances balances (*currently available until reporting year 2013 only*). Nonetheless these volumes are not fully comparable with each other as the directive includes no clear definition how “industrial end-users” are defined. The Directive includes a footnote that “Industrial end-user may include other non-residential users”. Another reason for differences is, that volumes in Band IG are to be published on a voluntary basis and therefore are not taken into account.

Volumes reported by suppliers and net operators compared to Energy Balances for electricity:

in MWh	2009	2010	2011	2012	2013	2014
Electricity supplier	26.424.788	27.964.991	28.145.074	29.460.645	28.907.861	32.769.236
Electricity net operator	30.916.452	31.840.085	32.468.733	29.560.222	31.153.218	31.822.939
Coverage electricity supplier compared to Industry (Energy balances)	103,6%	103,1%	100,3%	104,8%	102,5%	n.a.
Coverage Net operator compared to Industry (Energy balances)	121,2%	117,4%	115,7%	105,1%	110,5%	n.a.
Coverage electricity supplier compared to Industry + Service Sector (Energy balances)	71,1%	70,8%	70,3%	72,2%	69,9%	n.a.
Coverage net operator compared to Industry + Service Sector (Energy balances)	83,1%	80,6%	81,1%	72,4%	75,3%	n.a.

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):



For conducting the survey electricity prices charged to industrial end-users the professional association “Österreichs E-Wirtschaft” provided a list of their member undertakings for this survey. It was considered to reach the targeted representative volume with contacting these member undertakings whereby in case of electricity only the most essential companies, which were assumed to be sufficient for a representative market coverage, were included in the survey.

Statistics Austria provided electronic questionnaires for the respondents. The filled in questionnaires were sent back electronically by E-Quest.

The survey includes all electricity suppliers and electricity grid operators, that supply electricity to industrial end-users, provided by “Österreichs E-Wirtschaft”;

The number of undertakings participating in the survey was as follows (non-response excluded):

- electricity suppliers: 40
- electricity grid operators: 21

The reasons given by non-response undertakings for not answering the questionnaire were:

- Gas was used for electricity generation in power plants or in CHP plants
- No volumes were delivered to industrial end-users
- Energy supply to industrial-end-users is outsourced, so the information was provided by another undertaking
- Undertakings were active on the market for less than half a year
- In case of electricity, energy suppliers that did not respond mainly were smaller public utility companies.

Energy suppliers were asked to report for each consumption band

- the revenue related to “energy and supply”
  1. excluding taxes and levies
  2. excluding VAT and other recoverable taxes
  3. including all taxes, levies and VAT as well as
- the corresponding volume of kWh

Grid operators were asked to report for each consumption band

- the revenue related to “operating the grid”
  1. excluding taxes and levies
  2. excluding VAT and other recoverable taxes
  3. including all taxes, levies and VAT as well as
- the corresponding volume of kWh.

Data is collected twice per year, at the beginning of each six-month period (January and July) and refers to the average prices paid by industrial end-users for electricity over the previous six months. The results are sent to Eurostat within two months after collection.

#### E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Prices are calculated as weighted average prices by using the market shares of the energy suppliers and net operators of electricity as weighting factors. Due to this break down it is possible to calculate “net” prices” and “energy and supply” prices separately.

The market shares were calculated separately for each band. Basing on the ratio between the revenue related to “energy and supply” respectively the revenue related to “operating the net” and the corresponding volume of kWh (in case of electricity) per consumption band, three average prices are calculated:

- excluding taxes and levies
- excluding VAT and other recoverable taxes
- including all taxes, levies and VAT

These prices are weighted by using the surveyed volumes as weighting factors.

As result average weighted

- “Energy and supply prices” excluding taxes and levies
- “Energy and supply” prices excluding VAT and other recoverable taxes
- “Energy and supply” prices including all taxes, levies and VAT
- “Network prices“ excluding taxes and levies
- “Network prices“ excluding VAT and other recoverable taxes
- “Network prices“ including all taxes, levies and VAT

are received for each consumption band for electricity (in Euro per kWh) on a semiannual basis.

E.2.A.5. Consumption volumes for each Industrial consumption band:

1. Electricity suppliers

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	2.954.677	
<b>Band IB</b>	6.714.093	
<b>Band IC</b>	4.002.593	
<b>Band ID</b>	9.916.386	
<b>Band IE</b>	5.120.256	
<b>Band IF</b>	4.061.232	
<b>Band IG</b>		

2. Electricity grid operators

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	2.552.604	
<b>Band IB</b>	7.279.931	
<b>Band IC</b>	4.290.368	
<b>Band ID</b>	9.607.913	
<b>Band IE</b>	5.254.429	
<b>Band IF</b>	2.837.694	
<b>Band IG</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

After consultation with Statistics Austria.

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>		
<b>Band DB</b>		
<b>Band DC</b>		
<b>Band DD</b>		
<b>Band DE</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **POLAND**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

There is no possibility to calculate or exclude such taxes and levies

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Excise duty is charged for electricity at the rate of 0,02 PLN/kWh. Excise duty is one of the price components presented on the invoices and paid by the electricity consumers. Supply undertakings transmit the excise duty revenues to the state budget.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

The only tax is VAT at the rate of **23%**

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

There is no possibility to calculate or exclude such taxes and levies.

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

The only tax is VAT at the rate of **23%**

### **Section E.2.A: Information about the national compilation system**

#### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

55 supply undertakings

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

100 %

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Electricity supply undertakings have to fill up a questionnaire applied in the framework of this survey. All information is collected and then used to calculate weighted average national electricity prices.

The survey is carried out on a half yearly basis. There are no regions excluded from the survey.

Basically we don't use estimations.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Weighted average national electricity prices are calculated using the market shares of electricity supply undertakings surveyed as weighting factors.

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	5 062 707	
<b>Band IB</b>	16 783 668	
<b>Band IC</b>	10 707 978	
<b>Band ID</b>	24 351 383	
<b>Band IE</b>	9 568 127	
<b>Band IF</b>	5 761 470	
<b>Band IG</b>	16 485 099	

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

55 supply undertakings

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

100 %

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

Electricity supply undertakings have to fill up a questionnaire applied in the framework of this survey. All information is collected and then used to calculate weighted average national electricity prices.

The survey is carried out on a half yearly basis. There are no regions excluded from the survey.

Basically we don't use estimations

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

Weighted average national electricity prices are calculated using the market shares of electricity supply undertakings surveyed as weighting factors

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	2 218 953	
<b>Band DB</b>	9 986 647	
<b>Band DC</b>	9 970 141	
<b>Band DD</b>	5 854 644	
<b>Band DE</b>	1 893 264	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **PORTUGAL**



## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

### **E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

The fiscal charges not directly identified on industrial end-users invoices considered to be an integral part of the “basic costs” (level 1), are related to the following costs:

- Power Purchase Agreements (PPA) – Additional costs related with the end of contracts power purchase agreements;
- Stranded Cost Compensation Mechanism - Charges related with the cessation of PPAs;
- Power Guarantee – An allocation mechanism incentive to the power producers considering the needs for the security supply of National Electric System (SEN),\_which is supported directly by TSO (REN) and after charged to the final consumer;
- Overcosts related with energy policy looking for convergence of the electricity tariffs applied in our Autonomous Regions of Açores and Madeira and supported by final consumers in mainland.

### **E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:**

- Excise duty on the consumption of electricity: The tax rate started on 1st January 2012, is €1/MWh, and is levied on traders that charge this tax burden to final consumers (industrial or non-industrial).
- Tax on electrical installations: the use of electrical installations and its connection to the electricity distribution network triggers a tax payment. This tax represents a monthly payment of € 0,35.

### **E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

In Portugal, only VAT applies to this category. The consumption of electricity is liable to the general 23% VAT rate, from 1 October 2011. Previously the consumption of electricity benefited from a reduced 6% VAT rate.

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs:

The fiscal charges not directly identified on household end-users invoices considered to be an integral part of the “basic costs” (**level 1**), are related with:

- Power Purchase Agreements (PPA) – Additional costs related with the end of contracts power purchase agreements;
- Stranded Cost Compensation Mechanism - Charges related with the cessation of PPAs;
- Power Guarantee – An allocation mechanism incentive to the power producers considering the needs for the security supply of National Electric System (SEN), which is supported directly by TSO (REN) and after charged to the final consumer;
- Overcosts related with energy policy looking for convergence of the electricity tariffs applied in our Autonomous Regions of Açores and Madeira and supported by final consumers in mainland.

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

- Excise duty on the consumption of electricity: The tax rate started on 2012, in 1<sup>st</sup> January 2012, and is levied on traders that charge this tax burden to final consumers (industrial or non-industrial).
- Tax on electrical installations: the use of electrical installations and its connection to the electricity distribution network triggers a tax payment. This tax represents a monthly payment of € 0,07.
- Value-Added Tax (VAT): the consumption of electricity is liable to the general 23% VAT rate, from 1st October 2011. Previously the consumption of electricity benefited from a reduced 6% VAT rate.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### **E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:**

9 Suppliers.

#### **E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:**

Almost 100% of the market

#### **E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):**

The survey is carried out on a half yearly basis and the regions of Açores and Madeira were considered, although they represent only 5% of the global market.

#### **E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:**

Average prices, weighted with each consumption band defined. Values included for industrial end-uses include all non-household electricity consumption, related to industry and services activities.

#### **E.2.A.5. Consumption volumes for each Industrial consumption band:**

<b>Band</b>	<b>Consumption Volumes* (MWh) - 2014</b>	<b>Remarks</b>
<b>Band IA</b>	2 509 719	
<b>Band IB</b>	6 521 580	
<b>Band IC</b>	3 282 891	
<b>Band ID</b>	2 763 118	
<b>Band IE</b>	1 655 890	
<b>Band IF</b>	1 605 240	
<b>Band IG</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes, in order a better characterization of the national market.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

8 Suppliers

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

Almost 100% of the market

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The survey is carried out on a half yearly basis and the regions of Açores and Madeira were considered, although they represent only 6% of the global market.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

Average prices, weighted with each consumption band defined. Values included for household end-uses include all household electricity consumption, related to household activities.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh) - 2014</b>	<b>Remarks</b>
<b>Band DA</b>	<b>569 349</b>	
<b>Band DB</b>	<b>3 152 641</b>	
<b>Band DC</b>	<b>4 303 209</b>	
<b>Band DD</b>	<b>2 689 965</b>	
<b>Band DE</b>	<b>615 715</b>	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **ROMANIA**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

- we do not have any such taxes;

**Source: Romanian Energy Regulatory Authority (ANRE)**

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

- the counter value of the green certificates;
- the contribution for high efficiency cogeneration, which amounted to 18,38 lei/MWh in the first semester 2014 and to 9,96 lei/MWh in the second semester 2014;
- excise duty, amounted to 2,369 lei/MWh ;

**Source: Romanian Energy Regulatory Authority (ANRE)**

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

- Value added tax (VAT) – 24%.

**Source: Romanian Energy Regulatory Authority (ANRE)**

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

- we do not have any such taxes.

**Source: Romanian Energy Regulatory Authority (ANRE)**

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

- Value added tax (VAT) – 24%.
- excise duty amounted to 4,7380 lei/MWh;

- the contribution for high efficiency cogeneration, which amounted to 18,38 lei/MWh in the first semester 2014 and to 9,96 lei/MWh in the second semester 2014;
- the counter value of the green certificates;

**Source: Romanian Energy Regulatory Authority (ANRE)**

**Section E.2.A: Information about the national compilation system**

**Industrial end-users**

**E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:**

When calculating the average prices, data were taken into account which had been provided by 5 primary suppliers and 78 suppliers who operate on the competitive electricity market in Romania.

**Source: Romanian Energy Regulatory Authority (ANRE)**

**E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:**

The market share for the categories of non-household customers reported is 66.49% of total consumption for the country and it is broken down as follows:

- the consumption of consumers of electricity other than household consumers who are supplied under the regulated scheme represents 15.55% of the total consumption of non-household consumers;
- the consumption of consumers of electricity other than household consumers who are supplied under the competitive scheme represents 84.45% of the total consumption of non-household consumers.

We would point out that all economic operators involved in supplying electricity in Romania were surveyed.

**Source: Romanian Energy Regulatory Authority (ANRE)**

**E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):**

The data reporting related to the structure of the average prices broke down oc categories of customers it is done on the basis of “Methodology for reporting information relating to electricity final consumers”, approved by Order No 33 / 2013 of the President

of ANRE, which is modifying the provisions of the Order No 117 / 2008 of the President of ANRE.

The report is carried out on the basis of categories of consumers (IA-IG and DA-DE), and is carried out separately for captive consumers and eligible consumers. The data reported represent average selling prices to consumers (without any tax), the relevant taxes, the average network price (figure resulting from dividing the value of the services attributed to the respective category of consumers – the tariff for transport services, the tariff for system services, the tariff for services provided by the centralised market operator, the tariff for distribution services – by the total quantity of electricity sold to the respective category of consumers) and the consumption of electricity for each category. These data are forwarded every six months for the periods 1 January – 30 June and 1 July – 31 December.

The average selling prices to consumers per tranche of consumption represent the relationship between the value of sales of electricity and the half-yearly consumption analysed. The value of the revenue from the sale of electricity also contains consumption estimates (estimates for the subsequent billing period are added and estimates for the previous period are deducted).

All economic operators involved in supplying electricity in Romania provide these data, so there are no areas/regions for which we do not have information.

### **Source: Romanian Energy Regulatory Authority (ANRE)**

#### E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

The average prices reported by Romania represent the weighted average (depending on the consumption of electricity) of average prices reported by the electricity suppliers surveyed.

### **Section E.2.B: Information about the national compilation system**

#### **Household end-users**

(to be reported on a voluntary basis)

#### E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

- 5 primary suppliers;
- 11 suppliers who operate on the competitive electricity market in Romania;
- 3 electricity producers which provide electricity to household consumers supplied from their own installations.



**Source: Romanian Energy Regulatory Authority (ANRE)**

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

The market share for the categories of household customers reported is 33.51% of total consumption for the country and it is broken down as follows:

- household consumers who are supplied under the regulated scheme represents 99.98 % of the total consumption to household consumers;
- household consumers who are supplied under the competitive scheme represents 0.02% of the total consumption to household consumers.

We would like to point out that all economic operators involved in supplying electricity in Romania were surveyed.

**Source: Romanian Energy Regulatory Authority (ANRE)**

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The calculations were done in the same way as under point E.2.A.3

**Source: Romanian Energy Regulatory Authority (ANRE)**

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

The calculations were done in the same way as under point E.2.A.4.

**Source: Romanian Energy Regulatory Authority (ANRE)**

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	2.579.814	-
<b>Band DB</b>	5.212.582	-
<b>Band DC</b>	2.671.382	-
<b>Band DD</b>	932.669	-
<b>Band DE</b>	232.422	-

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

**Source: Romanian Energy Regulatory Authority (ANRE)**

# **SLOVENIA**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

/

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

	EUR/kWh
Excise	0,00305
Addition to fuel prices for the improvement of energy efficiency	0,0005
Supplement to the network charge for the operation of Energy Agency	0,00017
Supplement to the network charge for the operation of Power Market Operator	0,00013

	EUR/kW/month
Contribution to support the production of electricity in high efficiency cogeneration and from renewable resources	1,22335*

\*Average value for 2014; monthly contribution depends from a connected power, voltage level, consumer category and purpose of electricity use.

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

Value Added Tax: 22%

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are representative for the national market).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

/

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

	EUR/kWh
Excise	0,00305
Addition to fuel prices for the improvement of energy efficiency	0,0005
Supplement to the network charge for the operation of Energy Agency	0,00017
Supplement to the network charge for the operation of Power Market Operator	0,00013

	EUR/kW/month
Contribution to support the production of electricity in high efficiency cogeneration and from renewable resources	0,58844

Value added tax: 22%

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

12

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

100%

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The source for price data compilation is database of the Ministry of infrastructure to which all electricity suppliers and network operators are obliged to report every month according to the Energy Act. The coverage regarding supply companies, network operators as well as geographical dimension is therefore 100%. The database is harmonised with the consumption bands defined in Directive 2008/92/EC of the European Parliament and of the Council of 22 October 2008 concerning a Community procedure to improve the transparency of gas and electricity prices charged to industrial end-users (recast).

For each consumption band the number of customers, quantities of electricity sold and money received for sold electricity, network operation and all additions are reported.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

National prices are calculated based on the market shares of individual supply company by consumption bands. The shares are used as weighting factors for the calculation of prices on national level.

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	407.392	
<b>Band IB</b>	1.534.185	
<b>Band IC</b>	937.821	
<b>Band ID</b>	2.049.389	
<b>Band IE</b>	1.387.615	
<b>Band IF</b>	1.133.903	
<b>Band IG</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities. The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes.

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

12

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

100%

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The source for price data compilation is database of the Ministry of infrastructure to which all electricity suppliers and network operators are obliged to report every month according to the Energy Act. The coverage regarding supply companies, network operators as well as geographical dimension is therefore 100%. The database is harmonised with the consumption bands defined in Directive 2008/92/EC of the European Parliament and of the Council of 22 October 2008 concerning a Community procedure to improve the transparency of gas and electricity prices charged to industrial end-users (recast).

For each consumption band the number of customers, quantities of electricity sold and money received for sold electricity, network operation and all additions are reported.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

National prices are calculated based on the market shares of individual supply company by consumption bands. The shares are used as weighting factors for the calculation of prices on national level.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	160.981	
<b>Band DB</b>	366.320	
<b>Band DC</b>	976.104	
<b>Band DD</b>	1.392.378	
<b>Band DE</b>	212.430	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **SLOVAKIA**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Excise tax 1,32 €/MWh

Payment to nuclear found 3,15 €/MWh

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

VAT 20 %

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Payment to nuclear found 3,15 €/MWh

VAT 20 %

### **Section E.2.A: Information about the national compilation system**

#### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

29

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:



Aprox. 90 %

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Survey is carried out on half yearly basis. Units are surveyed when they are subjects of settlement and sell electricity to final customers. Surveyed are also distributors of electricity.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Amount of invoiced electricity in consumption band is weight of supplier in calculation of national prices.

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	415 387	Half year consumption in price survey
<b>Band IB</b>	1 333 335	Half year consumption in price survey
<b>Band IC</b>	835 965	Half year consumption in price survey
<b>Band ID</b>	1 754 745	Half year consumption in price survey
<b>Band IE</b>	869 591	Half year consumption in price survey
<b>Band IF</b>	494 211	Half year consumption in price survey
<b>Band IG</b>	1 264 856	Half year consumption in price survey

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

19

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

Aprox. 100 %

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

Survey carried out on half yearly basis. Units are surveyed when they are subjects of settlement and sell electricity to final customers. Surveyed are also distributors of electricity.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

Amount of invoiced electricity in consumption band is weight of supplier in calculation of national prices.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	131 964	Half year consumption in price survey
<b>Band DB</b>	620 500	Half year consumption in price survey
<b>Band DC</b>	886 367	Half year consumption in price survey
<b>Band DD</b>	679 733	Half year consumption in price survey
<b>Band DE</b>	115 315	Half year consumption in price survey

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **FINLAND**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

The electricity taxation system in Finland is based on taxation on consumption of electricity. The system has two separate electricity tax levels. **Industrial customers and commercial greenhouse farmers pay 0.69 cent/kWh (class 2)** while others pay a higher rate of 1.89 cent/kWh (class 1). There is also **precautionary stock fee of 0.013 cent/kWh** for all customers. Taxes are the same in the whole country.

After 1.1.2014 the taxes will be the following:

**Industrial customers and commercial greenhouse farmers pay 0.703 cent/kWh (class 2)** while others pay a 1.903 cent/kWh (class 1).

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Duty on electricity, precautionary stock fee.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

The rate of VAT was 23 % since 1.7.2010 and it is recoverable for all industrial customers.

After 1.1.2013 VAT has been 24 %.

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

The electricity taxation system in Finland is based on taxation on consumption of electricity. The system has two separate electricity tax levels. **Industrial customers and commercial greenhouse farmers pay 0.69 cent/kWh (class 2)** while others pay a higher rate of 1.89 cent/kWh (class 1). There is also **precautionary stock fee of 0.013 cent/kWh** for all customers. Taxes are the same in the whole country.

After 1.1.2014 the taxes will be the following:

**Industrial customers and commercial greenhouse farmers pay 0.703 cent/kWh (class 2) while others pay a 1.903 cent/kWh (class 1).**

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

The rate of VAT was 23 % since 1.7.2010.

After 1.1.2013 VAT has been 24 %.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

Statistics Finland's sample of data suppliers account for around 90 per cent of the electricity sold in Finland.

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

Circa 90 percent

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The price data on electrical energy, that shall be reported six-monthly to Eurostat, is collected on a monthly basis - and not six-monthly as according the recommendation. The reason for this is that the data collected with the inquiry is used to calculate the weighted average price paid by private and corporate customers, and that figure is used in monthly producer price index calculations in the industry D Electricity, gas, steam and air conditioning supply

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Statistics Finland calculates the average untaxed electrical energy prices by user groups that it reports to Eurostat as arithmetic means weighted by sales volumes from the data it has collected. Statistics Finland delivers these untaxed prices by user group to the Finnish Energy Market Authority, which calculates from its own data the prices for the network and non-recoverable taxes and levies as well as the totals without taxes.

E.2.A.5. Consumption volumes for each Industrial consumption band:

The table below reports the sold quantities of electricity by surveyed energy companies. Consumption volumes are not summed up to the national total. This is due to the fact that the figure for the national total is not available.

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	1 139 656	
<b>Band IB</b>	5 984 969	
<b>Band IC</b>	3 091 174	
<b>Band ID</b>	4 143 128	
<b>Band IE</b>	1 446 657	
<b>Band IF</b>	2 283 907	
<b>Band IG</b>	NA	

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

### **Section E.2.B: Information about the national compilation system**

#### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

Statistics Finland's sample of data suppliers account for around 90 per cent of the electricity sold in Finland.

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

Circa 90 percent

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The price data on electrical energy, that shall be reported six-monthly to Eurostat, is collected on a monthly basis - and not six-monthly as according the recommendation. The reason for this is that the data collected with the inquiry is used to calculate the weighted average price paid by private and corporate customers, and that figure is used in monthly producer price index calculations in the industry D Electricity, gas, steam and air conditioning supply

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

Statistics Finland calculates the average untaxed electrical energy prices by user groups that it reports to Eurostat as arithmetic means weighted by sales volumes from the data it has collected. Statistics Finland delivers these untaxed prices by user group to the Finnish Energy Market Authority, which calculates from its own data the prices for the network and non-recoverable taxes and levies as well as the totals without taxes.

E.2.B.5. Consumption volumes for each household consumption band:

Consumption volumes are based on the reported sales by surveyed energy companies. The survey covers 63 % of the total electricity consumption of households. Figures reported below are summed up to national total according to relative proportion of each consumption band.

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	344 639	
<b>Band DB</b>	1 758 129	
<b>Band DC</b>	2 382 147	
<b>Band DD</b>	8 122 309	
<b>Band DE</b>	8 748 777	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **SWEDEN**



## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

### **E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

All identified

### **E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

Energy tax for the industry is 0,5 öre/kWh.

### **E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

**VAT is 25%, also charge on the on the tax fees**

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are representative for the national market).

### **E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on household end-users invoices and that are considered to be an integral part of the “basic costs”:**

**Included in the electricity price is the electricity certificates (invest in renewable energy), which is an integral part of the basic cost.**

**In 2014, the average cost was 2.8 öre per kilowatt hour.**

### **E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:**

**Normal energy tax 29.3 öre/kWh excluded VAT, reduced energy tax 19.4 öre/kWh excluded VAT**

**(In the ‘Electricity prices survey’ we use a weighted energy tax 27.73 öre/kWh excluded VAT)**

**VAT is 25%, also charge on the on the tax fees.**

## **Section E.2.A: Information about the national compilation system; Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

**9 electricity suppliers and 4 network suppliers.**

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

**The number of supplier's has been assessed to cover at least 75 percent of the retail markets for electricity and the networks.**

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

**The survey is carried out on a half year basis.**

**Electricity survey used a selection of nine electricity companies of a total of about 120 and also four network companies of a total of about 200. The samples are not probability samples. The samples were judged to cover at least 75 percent of the retail markets for electricity and the networks.**

**The average prices in the different consumption intervals are reported from the electricity trade and grid companies. They are summed separately in consumption intervals and thereafter arithmetic mean is calculated. Taxes are added on after. The arithmetic means for electricity trade and networks is summed up in to total prices for the different consumption intervals.**

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

**Each respondent report their electricity price (öre/kWh) for each band. The average national electricity price is calculated as a non-weighted average of all respondents reported values for each band.**

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	-	Unknown
<b>Band IB</b>	-	Unknown
<b>Band IC</b>	-	Unknown
<b>Band ID</b>	-	Unknown
<b>Band IE</b>	-	Unknown
<b>Band IF</b>	-	Unknown
<b>Band IG</b>	-	Unknown

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

**Unknown**

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

**9 electricity suppliers and 4 network suppliers.**

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

**The number of supplier's was judged cover at least 75 percent of the retail markets for electricity and the networks.**

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

**The survey is carried out on a half year basis.**

**Electricity survey used a selection of nine electricity companies of a total of about 120 and also four network companies of a total of about 200. The samples are not probability samples. The samples were judged to cover at least 75 percent of the retail markets for electricity and the networks.**

**The average prices in the different consumption intervals are reported from the electricity trade and grid companies. They are summed separately in consumption intervals and thereafter arithmetic mean is calculated. Taxes are added on after. The arithmetic means for electricity trade and networks is summed up in to total prices for the different consumption intervals.**

**Statistic Sweden also calculates the Household weighted electricity tax to 27.73 öre/kWh.**

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

**Each respondent report their electricity price (öre/kWh) for each band. The average national electricity price is calculated as a non-weighted average of all respondents reported values for each band.**

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	-	Unknown
<b>Band DB</b>	-	Unknown
<b>Band DC</b>	-	Unknown
<b>Band DD</b>	-	Unknown
<b>Band DE</b>	-	Unknown

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **UNITED KINGDOM**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

### **Renewables Obligation (RO):**

The Renewables Obligation requires electricity suppliers to supply an increasing proportion of their electricity from renewable sources (15.8% in 2012/13, 20.6% in 2013/14 and 24.4% in 2014/15).

Suppliers can meet their obligation by presenting Renewable Obligation Certificates (ROCs); by paying a buy-out fund contribution £40.71/ROC in 2012/13, £42.02/ROC in 2013/14 and £43.30/ROC in 2014/15); or a combination of the two. ROCs are issued to renewable generators according to the amount of electricity generated; these are then bought by supply companies

On average, the Obligation increases the average non-domestic electricity bill by around 10%.

### **EU Emissions Trading System (EU ETS) & Carbon Price Floor (CPF):**

The EU ETS was introduced in 2005 and the CPF in April 2013. The EU ETS sets an overall cap on the total emissions allowed from all the installations covered by the System. This is converted into allowances (1 allowance equals 1 tonne of CO<sub>2</sub>) which are then distributed by EU member states to installations covered by the System. At the end of each year, installations are required to surrender allowances to account for their actual emissions. Installations can emit more than their allocation by buying allowances from the market. Similarly, an installation that emits less than its allocation can sell its surplus allowances. The CPF is designed to top up the carbon price to a target level.

The EU ETS covers the main energy-intensive industries including electricity generation in power stations. As such, this has an impact on wholesale electricity prices which are, in part, passed on to consumers of electricity.

On average, the EU ETS increases the average non-domestic electricity bill by around 3%, and the CPF by a further 6%.

### **CRC Energy Efficiency Scheme (CRC):**

The CRC is a mandatory UK-wide scheme introduced in April 2010 which targets unregulated emissions from large public and private sector organisations. It is designed to incentivise the uptake of cost-effective energy efficiency opportunities through the application of additional financial and reputational drivers.

On average, the CRC increases the average non-domestic electricity bill for CRC participants by around 10%. However, a significant proportion of the non-domestic sector falls outside of the CRC.

**Feed-in Tariff Scheme (FITs):**

The Feed-in Tariffs (FITs) scheme was introduced on 1 April 2010, to encourage deployment of additional small-scale (less than 5MW) low-carbon electricity generation. It allows individuals, organisations, businesses and communities to invest in small-scale low-carbon electricity, in return for a guaranteed payment from an electricity supplier of their choice for the electricity they generate and use as well as a guaranteed payment for unused surplus electricity they export back to the grid.

On average, around 3% of average non-domestic electricity bills are attributable to the cost of the FiTs program

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:****Climate Change Levy (CCL):**

The CCL came into effect from 1st April 2001 and applies to all non-domestic use of energy.

The full rate of the Climate Change Levy (CCL) from 1 April 2013 is 0.541 p/kWh for electricity, and energy intensive industries receive a 90% levy discount where they have committed to challenging energy saving targets in negotiated agreements with the Government.

On average, the CCL increases the price of non-domestic electricity by around 4 - 5%.

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:****Value Added Tax (VAT):**

VAT on non-domestic electricity is levied at 20%.

**Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

**E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:****Renewables Obligation (RO):**

The Renewables Obligation requires electricity suppliers to supply an increasing proportion of their electricity from renewable sources (15.8% in 2012/13, 20.6% in 2013/14 and 24.4% in 2014/15).

Suppliers can meet their obligation by presenting Renewable Obligation Certificates (ROCs); by paying a buy-out fund contribution £40.71/ROC in 2012/13, £42.02/ROC in 2013/14 and £43.30/ROC in 2014/15); or a combination of the two. ROCs are issued to

renewable generators according to the amount of electricity generated; these are then bought by supply companies.

On average, the Obligation increases the average domestic electricity bill by around 6%<sup>1</sup>.

**EU Emissions Trading System (EU ETS) & Carbon Price Floor (CPF):**

The EU ETS was introduced in 2005 and the CPF in April 2013. The EU ETS sets an overall cap on the total emissions allowed from all the installations covered by the System. This is converted into allowances (1 allowance equals 1 tonne of CO<sub>2</sub>) which are then distributed by EU member states to installations covered by the System. At the end of each year, installations are required to surrender allowances to account for their actual emissions. Installations can emit more than their allocation by buying allowances from the market. Similarly, an installation that emits less than its allocation can sell its surplus allowances. The CPF is designed to top up the carbon price to a target level.

The EU ETS covers the main energy-intensive industries including electricity generation in power stations. As such, this has an impact on wholesale electricity prices which are, in part, passed on to consumers of electricity.

On average, around 1% of domestic electricity bills are attributable to the EU ETS and a further 2% is attributable to the CPF<sup>1</sup>.

**Green Deal and Energy Company Obligation (ECO):**

The Green Deal enables organisations (“Green Deal Providers”) to offer consumers energy efficiency improvements to their homes, community spaces and businesses at no upfront cost, and to recoup payments through a charge in instalments on the energy bill. The ECO requires energy companies to support households in improving the energy efficiency of their homes, and follows on from the Carbon Emissions Reduction Target (CERT) and the Energy Efficiency Commitment (EEC). Suppliers promote the uptake of low carbon energy solutions to household energy consumers.

On average, around 4% of domestic electricity bills are attributable to the cost of the ECO program, including administrative costs of the Green Deal<sup>1</sup>.

**Warm Homes Discount scheme:**

The Warm Home Discount scheme is a four-year scheme that runs from April 2011 to March 2015 to help low-income and vulnerable households with energy costs. Energy Suppliers are obliged to provide support with energy costs to more of their most vulnerable customers and those on the lowest incomes.

Approximately 1% of domestic electricity bills are attributable to this policy<sup>1</sup>.

**Feed-in Tariff Scheme (FITs):**

The Feed-in Tariffs (FITs) scheme was introduced on 1 April 2010, to encourage deployment of additional small-scale (less than 5MW) low-carbon electricity generation. It allows individuals, organisations, businesses and communities to invest in small-scale low-carbon electricity, in return for a guaranteed payment from an electricity supplier of

---

<sup>1</sup> These figures should be treated with caution, as they are based on forecasts of the effects of these policies on bills in 2014.

their choice for the electricity they generate and use as well as a guaranteed payment for unused surplus electricity they export back to the grid.

On average, 1% of domestic electricity bills are attributable to the cost of the FiTs program<sup>1</sup>.

### **Smart Meters and Better Billing:**

The roll-out of Smart Meters across the household sector aims to encourage more energy efficient behaviour. Energy suppliers are required to take all reasonable steps to roll-out smart meters to all their domestic and smaller site non-domestic customers by the end of 2020. Suppliers are also required to include on bill statements comparisons between the energy used in the most recent and previous billing periods. This requirement, which was part of the UK's implementation of the Energy Services Directive, was designed to help customers be more aware of their energy usage.

Less than 1% of domestic electricity bills are attributable to these policies<sup>1</sup>.

### E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

#### **Value Added Tax (VAT):**

VAT is currently levied at 5% on all domestic electricity supplies.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

#### E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

Seven

#### E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

64%

#### E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Electricity supply companies surveyed are asked to report volumes and values of sales in each of the sizebands specified. They are asked to report value excluding all taxes, value excluding VAT, and value including all taxes.

Average prices are calculated by summing the volumes and values in each price band and using the amalgamated volume and value data to calculate prices for each sizeband excluding all taxes, excluding VAT, and including all taxes.

The survey is conducted quarterly, with the data reported for quarters 1 and 2 amalgamated to produce the S1 return, and the data for quarters 3 and 4 amalgamated to produce the S2 return



E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:  
As the price data is calculated using a volume component, weighting is not required.

E.2.A.5. Consumption volumes for each Industrial consumption band:

Band	Consumption Volumes* (MWh)	Remarks
Band IA	9,060,850	
Band IB	23,097,367	
Band IC	13,646,871	
Band ID	25,122,828	
Band IE	14,870,376	
Band IF	8,495,426	
Band IG	29,678,307	

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

Six

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

80%

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The electricity supply companies surveyed are asked to report both the volumes and values of sales in each of the sizebands specified. They are asked to report value in three different ways:

- i) The value *excluding all taxes*;
- ii) The value *excluding VAT*, and;
- iii) The value *including all taxes*.

Average prices are then calculated by summing the volumes and values in each price band across all of the electricity supply companies. The prices per kWh in each sizeband are then calculated using the amalgamated volume and value data. Three sets of prices are produced, corresponding to each of the value types listed above.

The survey is conducted quarterly, with the data reported for quarters 1 and 2 amalgamated to produce the S1 return, and the data for quarters 3 and 4 amalgamated to produce the S2 return.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

As the price data is calculated using a volume component, weighting is not required.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	1,631,784	
<b>Band DB</b>	9,907,005	
<b>Band DC</b>	40,310,368	
<b>Band DD</b>	31,617,331	
<b>Band DE</b>	3,223,523	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **NORWAY**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

**E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:**

The electricity producers pays ground rent and tax on natural resources. The electricity producers also pays concession fees to the municipality where the production is and to the state.

In 2012 the Norwegian-Swedish electricity certificate market was established. Norway and Sweden have a common goal of increasing the renewable electricity production by a total of 26.4 TWh from 2012 to the end of 2020. The actual additional costs are determined by the electricity certificate price, which will vary according to supply and demand. In 2014 NVE estimated the price to be about 0,01 NOK/kWh.

**E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are considered not recoverable:**

Tax on consumption of electricity. In 2014 this was 0.1238 NOK/kWh as a ground rule. Some consumers pay a reduced tax at 0.0045 NOK/kWh. This is the case for the manufacturing industries (only the production process) and consumers in North-Troms and Finnmark counties in the north of Norway. Households and public services in North-Troms and Finnmark counties do not pay tax on electricity consumption

**E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:**

Value added tax. This was 25 % in 2010. Consumers in Nordland, Troms and Finnmark counties do not pay this tax.

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are representative for the national market).

**E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are not identified on household end-users invoices and that are considered to be an integral part of the “basic costs”:**

The electricity producers pays ground rent and tax on natural resources. The electricity producers also pays concession fees to the municipality where the production is and to the state.

In 2012 the Norwegian-Swedish electricity certificate market was established. Norway and Sweden have a common goal of increasing the renewable electricity production by a total of 26.4 TWh from 2012 to the end of 2020. The actual additional costs are determined by the electricity certificate price, which will vary according to supply and demand. In 2014 it is estimated to about 0,01 NOK/kWh.

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Tax on consumption of electricity. In 2014 this was 0.1238 NOK/kWh as a ground rule. Consumers in North-Troms and Finnmark counties in the north of Norway pay no tax electricity consumption.

Value added tax. This was 25 % in 2010. Consumers in Nordland, Troms and Finnmark counties do not pay this tax

**Section E.2.A: Information about the national compilation system**

**Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

41

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

About 60 per cent

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The survey is part of a quarterly survey. The sample is made to cover as good as possible both large and small electricity plants, different geographical areas, and different consumer groups the electricity plants sell electricity to. About 16 per cent of the units of the population are included in the sample, but because the largest companies are included the ratio of the total quantity is about 60 per cent.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Quantities sold and average prices are collected for different types of contracts and consumer groups. Weighted average prices and measures of dispersion are made from this. Missing questionnaires are not imputed.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

45

#### **E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:**

About 60 per cent.

#### **E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):**

The survey is part of a quarterly survey.. The sample is made to cover as good as possible both large and small electricity plants, different geographical areas, and different consumer groups the electricity plants sell electricity to. About 16 per cent of the units of the population are included in the sample, but because the largest companies are included the ratio of the total quantity is about 60 per cent.

#### **E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:**

Quantities sold and average prices are collected for different types of contracts and consumer groups. Weighted average prices and measures of dispersion are made from this. Missing questionnaires are not imputed.

#### **E.2.B.5. Consumption volumes for each household consumption band:**

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	Volumes are not collected for each consumer band for households. Only totals and divided between types of contracts.	
<b>Band DB</b>		
<b>Band DC</b>		
<b>Band DD</b>		
<b>Band DE</b>		

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **LIECHTENSTEIN**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

None.

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

Promotion of renewable energy sources: 0.003 CHF/kWh.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

The VAT is 8.0% (fully recoverable).

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

None.

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Promotion of renewable energy sources: 0.003 CHF/kWh.

The VAT is 8.0%.

### **Section E.2.A: Information about the national compilation system**

#### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

1

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:



100% for consumer Band IC.

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Survey carried out on a half yearly basis. Data were collected from the enterprise, which is in charge for distribution of electricity. No estimations used.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

The average prices, by consumer band, are the sum of the prices divided by the sum of all the consumption volumes. No weighting of undertakings necessary (only one undertaking supplies electricity to customers of the band IC).

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

1

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

100%

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

Survey carried out on a half yearly basis. Data were collected from the enterprise, which is in charge for distribution of electricity. No estimations used.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

The average prices, by consumer band, are the sum of the prices divided by the sum of all the consumption volumes. Only one undertaking supplies electricity to customers of the band. No weighting of undertakings necessary (only one undertaking supplies electricity).

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>		Year 2014, confidential data
<b>Band DB</b>		Year 2014, confidential data
<b>Band DC</b>		Year 2014, confidential data
<b>Band DD</b>		Year 2014, confidential data
<b>Band DE</b>		Year 2014, confidential data

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **TURKEY**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

1% Energy Fund  
2% TRT (Turkish Radio and Television) fee  
1% Industrial “Electricity Consumption Tax” (ECT)

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

18% Value added tax

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

1% Energy Fund  
2% TRT (Turkish Radio and Television) fee  
5% Household “Electricity Consumption Tax” (ECT)  
18% Value added tax

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

68,41 %

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The survey is carried out on a half yearly basis. All regions are included. No estimation is used in the survey.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

There are single term and multi term tariffs. Consumption prices vary according to time of using the electricity in multi term tariff. Multi time tariffs consist of “daytime”, “peak”, and “night” tariffs. Consumption amount isn’t a criteria for this tariff system (exemption eligible consumers).

Industrial end-users electricity prices are based on national tariffs applied by 21 distributor companies which have licence for retail sale and electricity prices applied to consumers that directly connected to transmission system by Turkish Electricity Trade and Contracting Co. (TETAS). Also eligible consumers can buy electricity by bilateral trade agreement from Distribution Companies, Independent Power Producers (IPP) and Electricity Wholesale Companies (EWC). Eligible consumer limit is 4500 kWh in 2014. In our coverage there are 13 IPP and EWCs. Single and multi term price tariffs in 4 different tariff categories that vary according to connection type applied by 21 distributor companies and multi term price tariffs in one tariff category for TETAS is used in calculation of industrial end-user electricity prices.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

21

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

95,07 %

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

The survey is carried out on a half yearly basis. Priority regions for development are excluded from the survey. No estimation is used in the survey.

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

There are single term and multi term tariffs. Consumption prices vary according to time of using the electricity in multi term tariff. Multi time tariffs consist of “daytime”, “peak”, and “night” tariffs. Consumption amount isn’t a criteria for this tariff system. Household end-users electricity prices are based on group prices which represent major part of electricity consumption from single and multi term tariff groups of 21 distributor companies that have licence for retail sale. Eligible consumers can buy electricity by bilateral trade agreement from all suppliers. Eligible consumer limit is 4500 kWh in 201.

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	15.062.489	
<b>Band DB</b>	15.541.858	
<b>Band DC</b>	9.763.706	
<b>Band DD</b>	2.783.036	
<b>Band DE</b>	1.196.812	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **MONTENEGRO**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

The fee that is included in final electricity price for industrial customers is interest on debt.

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

All taxes and fees are separated and shown separately on invoices of industrial customers.

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

No taxes and levies that are considered as not recoverable for industrial customers.

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

Value added tax (VAT) in the amount of 19%, which is shown on the invoice.

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

Taxes that are included in the final price of electricity for households are discounts, interest and subsidies.

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

All taxes and fees are separated and shown separately on household’s invoices.

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

Value added tax (VAT) in the amount of 19%, which is shown on the invoice.



## Section E.2.A: Information about the national compilation system

### **Industrial end-users**

#### E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

The number of industrial consumers is 28535, while not considered consumers who are out of consumption in the observed half of the year (the number of such consumers is 6351).

#### E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

56.6% of the total consumption belongs to the industrial sector.

#### E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

The survey was carried out on a half yearly basis, on the basis of actual data, so estimates and assumptions were not used in calculation. In the survey are included all consumers, except those consumers who did not have consumption in the respective half of the year.

#### E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

The sum of total invoiced individual items in the account divided by the total amount of energy consumed.

#### E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	110459	
<b>Band IB</b>	371579	
<b>Band IC</b>	169407	
<b>Band ID</b>	181722	
<b>Band IE</b>	45024	
<b>Band IF</b>		Don't exist any consumer in this band.
<b>Band IG</b>		Data confidential

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

#### E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Consumption Volumes indicated in table above can be published for all bands, **except for band IG (data confidential)**. There is no any industrial consumption which belongs to band IF.

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

Number of customers who belong to the category of household consumption is 298584, while not considered consumers who have no consumption in the observed half of the year (the number of such consumers is 52619)

#### **E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:**

43.4% of the total consumption belongs to households.

#### **E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):**

The survey was carried out on a half yearly basis, on the basis of actual data so estimates and assumptions were not used in calculation. In the survey are included all consumers, except those consumers who did not have consumption in the respective half of the year.

#### **E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:**

The sum of total invoiced individual items in the account divided by the total amount of energy consumed.

#### **E.2.B.5. Consumption volumes for each household consumption band:**

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	25206	
<b>Band DB</b>	100072	
<b>Band DC</b>	297119	
<b>Band DD</b>	658081	
<b>Band DE</b>	100815	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

## **BOSNIA AND HERZEGOVINA**

### **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

VAT 17%

### **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

VAT 17%

### **Section E.2.A: Information about the national compilation system**

#### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:

5

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

2014

Total consumption on the market	10.866.134 MWh
Consumption of the industrial sector	6.265.724 MWh
Percentage of the market for the industrial sector	57,66%

2013

Total consumption on the market	11.078.452 MWh
Consumption of the industrial sector	6.460.952 MWh
Percentage of the market for the industrial sector	58,32%

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Number of industrial end-users on 30 June 2014: 122.663  
All industrial end-users included

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	248.597	1 <sup>st</sup> half of 2014
<b>Band IB</b>	625.137	1 <sup>st</sup> half of 2014
<b>Band IC</b>	417.657	1 <sup>st</sup> half of 2014
<b>Band ID</b>	417.370	1 <sup>st</sup> half of 2014
<b>Band IE</b>	291.663	1 <sup>st</sup> half of 2014
<b>Band IF</b>		
<b>Band IG</b>	1.090.735	1 <sup>st</sup> half of 2014

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.  
The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes

**Section E.2.B: Information about the national compilation system**

**Household end-users**

(to be reported on a voluntary basis)

E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:

4

E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:

2014

Total consumption on the market	10.866.134 MWh
Consumption of the household sector	4.600.410 MWh
Percentage of the market for the household sector	42,34%

2013

Total consumption on the market	11.078.452 MWh
Consumption of the household sector	4.617.500 MWh
Percentage of the market for the household sector	41,68%

E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):

Number of households on 30 June 2014: 1.390.919

All household end-users included

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:

E.2.B.5. Consumption volumes for each household consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	47.154	1 <sup>st</sup> half of 2014
<b>Band DB</b>	248.392	1 <sup>st</sup> half of 2014
<b>Band DC</b>	756.700	1 <sup>st</sup> half of 2014
<b>Band DD</b>	1.109.942	1 <sup>st</sup> half of 2014
<b>Band DE</b>	135.798	1 <sup>st</sup> half of 2014

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption

# **KOSOVO**

## **Section E.1.A: Description of taxes for industrial end-users**

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts in national currency/kWh that are included in the final price for industrial consumers.

(Report only amounts that are representative for the national market).

E.1.A.1. Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on industrial end-users invoices and that are considered to be an integral part of the “basic costs”:

Lignite royalty is integral part of basic cost, and is not included in Generation price. However, it is carried out by the Public Supplier and is billed to the end-customer.

E.1.A.2. Taxes and levies, identified on the industrial end-users invoices that are **considered not recoverable**:

E.1.A.3. Value Added Tax (VAT) and other recoverable taxes identified on the industrial end-users invoices:

VAT is not included in the customer price, but it is added by the Supplier at the end, when Supplier issues the customer bill. VAT in Kosovo is 16% for all products, including electricity.

## **Section E.1.B: Description of taxes for household end-users**

(to be reported on a voluntary basis)

Please identify which taxes (environmental taxes, local taxes, state taxes, energy taxes etc.) and the respective amounts that are included in the final price for household end-users.

(Report only amounts that are **representative for the national market**).

E.1.B.1 Taxes, levies, non-tax levies, fees (e.g. concession fees) and other fiscal charges that are **not identified** on household end-users invoices and that are considered to be an integral part of the “basic costs”:

Lignite royalty is integral part of basic cost, and is not included in Generation price. However, it is carried out by the Public Supplier and is billed to the end-customer.

E.1.B.2 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

VAT is not included in the customer price, but it is added by the Supplier at the end, when Supplier issues the customer bill. VAT in Kosovo is 16% for all products, including electricity.

## **Section E.2.A: Information about the national compilation system**

### **Industrial end-users**

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users:



Kosovo is under the process of electricity market liberalization. Until now there is only one electricity supplier (Public Supplier) which is licensed to operate from the Energy Regulatory Office.

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users:

18%

E.2.A.3. Description of the electricity prices survey for industrial end-users (is the survey carried out on a half yearly basis, are regions excluded from the survey, are estimations used in the survey, etc.):

Based on the band criteria for consumption, the respective cost of customer were filtered. Total price and Energy price are expressed as €/kWh whereas price for network were calculated based on energy regulatory approval.

Since there is only one distribution and supply company, in these calculation entire country is included as a whole, besides North Kosovo, due to political reasons.

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:

Total cost for respective category is divided by the consumption in kWh of respective category.

E.2.A.5. Consumption volumes for each Industrial consumption band:

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band IA</b>	114.32	
<b>Band IB</b>	16,661.88	
<b>Band IC</b>	64,650.42	
<b>Band ID</b>	147,351.07	
<b>Band IE</b>	85,931.78	
<b>Band IF</b>		
<b>Band IG</b>	536,942.78	

\*Consumption volumes to be supplied based on latest available annual consumption figures or sold quantities.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band.

E.2.A.6. Can the Consumption Volumes as indicated in E.2.A.5. above, be published?

Yes

## **Section E.2.B: Information about the national compilation system**

### **Household end-users**

(to be reported on a voluntary basis)

#### **E.2.B.1. Number of supply undertakings that participated in the last survey of electricity prices for household end-users:**

Kosovo is under the process of electricity market liberalization. Until now there is only one electricity supplier (Public Supplier) which is licensed to operate from the Energy Regulatory Office.

#### **E.2.B.2. Percentage of the market, based on total consumption in MWh for the household sector that was used for the survey of electricity prices for household end-users:**

56%

#### **E.2.B.3. Description of the survey of electricity prices for household end-users: (is the survey carried out on a half yearly basis, are regions or parts of the population excluded from the survey, are estimations used in the survey, etc.):**

Based on the band criteria for consumption, the respective cost of customer were filtered. Total price and Energy price are expressed as €/kWh whereas price for network were calculated based on energy regulatory approval.

Since there is only one distribution and supply company, in these calculation entire country is included as a whole, besides North Kosovo, due to political reasons.

#### **E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:**

Total cost for respective category is divided by the consumption in kWh of respective category.

#### **E.2.B.5. Consumption volumes for each household consumption band:**

<b>Band</b>	<b>Consumption Volumes* (MWh)</b>	<b>Remarks</b>
<b>Band DA</b>	21,995.67	
<b>Band DB</b>	88,698.26	
<b>Band DC</b>	423,079.43	
<b>Band DD</b>	1,362,189.96	
<b>Band DE</b>	101,953.53	

\*Consumption volumes to be supplied based on latest available annual consumption figures.

The consumption volumes to assign a consumer into a certain band shall be determined on the basis of the consumption of that consumer for the last 12 months (2 semesters). If the data are not available for the last 12 months, the consumer will be assigned into the consumption band based on the consumption in the reporting semester, as a share of the annual consumption for that band relative to the period of consumption