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BELGIUM

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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

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

Energy taxes are a federal responsibility in Belgium and, until 31/12/2014, contained of :

- **a federal contribution**
Period 01/01/2013 – 31/12/2014: 0,1155 €/MWh (GCV)
- **a surcharge ‘Protected customers’**
Period 01/01/2013 – 31/12/2014: 0,5329 €/MWh (GCV)
- **an energy contribution**
There are three different tariffs for industrial end-users:
 - Companies with agreement or environmental permit which are energy-intensive: 0 €/MWh
 - Companies with agreement or environmental permit which are *not* energy-intensive: 0,0942 €/MWh (GCV)
 - Companies without agreement or environmental permit: 0,9889 €/MWh (GCV)

G.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 G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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

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

Energy taxes are a federal responsibility in Belgium and contain, until 31/12/2014 of:

- **a federal contribution**
Period 01/01/2013 – 31/12/2014: 0,1155 €/MWh (GCV)
- **a surcharge 'Protected customers'**
Period 01/01/2013 – 31/12/2014: 0,5329 €/MWh (GCV)
- **an energy contribution**
The tariff for household end-users is 0,9889 €/MWh (GCV).
- **VAT** is charged at a rate of 21%.

Section G.2.A: Information about the national compilation system

Industrial end-users

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

All the Belgian supply undertakings were invite to participate. 16 supply undertakings have participated for the last survey (2014 S2). Prices sent to Eurostat were only based on the data of 14 supply undertakings due to response quality problems.

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

The total consumption of 2014 is until now unknown.

G.2.A.3. Description of the natural gas 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 gas prices for industrial end-users is based on a half yearly basis (prices of the semester). All natural gas providers are required to send us every semester the natural gas prices they charged their industrial consumers in the previous semester, per band. In addition, they provide us their total sales per band.

The prices are calculated on a national basis. There is no estimation.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

The weighted average is based on the calculated market share of each natural gas supplier.

This market share of each supplier – per band - is calculated as the fraction of the own sales of the supplier divided by the sum of the sales of all suppliers – per band.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

All the Belgian supply undertakings were invite to participate. 10 supply undertakings have participated for the last survey (2014 S2). Prices sent to Eurostat were only based on the data of 9 supply undertakings due to response quality problems.

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

The total consumption of 2014 is until now unknown.

G.2.B.3. Description of the survey of natural gas 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 gas prices for household end-users is based on a half yearly basis (prices of the semester). All natural gas providers are required to send us every semester the natural gas prices they charged their household consumers in the previous semester, per band. In addition, they provide us their total sales per band.

The prices are calculated on a national basis. There is no estimation.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

The weighted average is based on the calculated market share of each natural gas supplier. This market share of each supplier – per band - is calculated as the fraction of the own sales of the supplier divided by the sum of the sales of all suppliers – per band.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	5.186.729	These are the sums of the reported volumes per band, for 2014.
Band D2	110.733.495	
Band D3	3.288.480	

*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.

BULGARIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

Licence charge, different for each supplier.

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

Excise duty – 0.60 BG levs per GJ

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

VAT – 20%

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

Licence charge, different for each supplier.

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

VAT – 20%

Section G.2.A: Information about the national compilation system

Industrial end-users

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

Nineteen companies take part in the gas market during 2014 – one company as public provider and 18 companies as gas suppliers. One of the gas suppliers is a holding company that comprises 5 limited liability companies.

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

The survey covers 100% of industrial end-users, receiving gas through gas network or gas distribution network, excluding electricity generation plants and consumers that use gas for non-energy use.

G.2.A.3. Description of the natural gas 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. It covers the whole country and no regions are excluded. No estimations are used.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

The national average gas prices are weighted using the market shares of the gas suppliers surveyed as weighting factors. Market shares are based on the quantity of gas invoiced by the gas suppliers to the industrial end-users for the reported semester and calculated separately for each band.

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

Band	Consumption Volumes* (TJ)	Remarks
Band I1	151	
Band I2	1582	
Band I3	5506	
Band I4	11498	
Band I5	11343	
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Section G.2.B: Information about the national compilation system

Household end-users
(to be reported on a voluntary basis)

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

Eighteen companies supply natural gas to household end-users during 2014, as one of them is a holding company that comprises 5 limited liability companies.

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

The survey covers 100% of household end-users, receiving gas through distribution network.

G.2.B.3. Description of the survey of natural gas 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. There are no regions or parts of the population excluded and no estimations used.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

The national average gas prices are weighted using the market shares of the gas suppliers surveyed as weighting factors. Market shares are based on the quantity of gas invoiced by the gas suppliers to the household end-users for the reported semester and calculated separately for each band.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	246904	
Band D2	1715686	
Band D3	71617	

*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.

CZECH REPUBLIC

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

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

Excise tax since 1 January 2008: 30,60 CZK / MWh (8,5 CZK / GJ).

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

From 1 May 2004 to 31.12.2009: VAT is 19 %.

From 1 January 2010: VAT is 20 %.

From 1 January 2013: VAT is 21 %.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

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

Section G.2.A: Information about the national compilation system

Industrial end-users

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

Eleven regional distribution companies.

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

89,7 % of the gas market.

G.2.A.3. Description of the natural gas 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 prices are collected quarterly.

No regions are excluded.

No parts of the population are excluded.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

The reporting units send their average prices for each band. Estimated market shares of individual reporting units in each band are used for the calculation of gas prices weighted average in each band in the Czech Republic.

The price for interruptible supplies is identical with the price for non-interruptible supplies; however, a discount will be given in case of an interruption. In reality an interruption usually does not take place, or only exceptionally.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

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

G.2.B.3. Description of the survey of natural gas 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.):

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1		
Band D2		
Band D3		

*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.

DENMARK

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

CO2 tax

Energy tax

Bio-gas PSO

NOX tax

G.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

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

CO2 tax and energy tax are not recoverable unless natural gas is used for process purposes by the industrial end-users.

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

CO2 tax and energy tax: Industrial end-users are eligible for a partial tax refund for natural gas used for process purposes.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

CO2 tax

Energy tax

VAT

Bio-gas PSO

NOX tax

G.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

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

CO2 tax
Energy tax
VAT
Bio-gas PSO
NOX tax

Section G.2.A: Information about the national compilation system

Industrial end-users

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

None – the Danish natural gas price for industrial end-users is an estimate based on spot prices and month ahead prices published by the Danish gas exchange Gas Point Nordic.

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

None – cf. above.

G.2.A.3. Description of the natural gas 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 Danish natural gas price for industrial end-users is a monthly estimate based on:

- i) Spot prices and month ahead prices published by the Danish gas exchange Gas Point Nordic.
- ii) A retail markup – estimated from the annual accounts of the gas suppliers. The average of spot and month ahead prices is multiplied by the retail markup. The retail markup is declining in the consumption volumes for the industrial end-users.

In the Danish natural gas price for industrial end-users is included storage cost but not transmission cost. This price refers only to the basis price on natural gas, and do not cover distributions costs, taxes, levies, tax etc.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

None – cf. above

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

9 supply companies

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

Approx. 99 percent.

G.2.B.3. Description of the survey of natural gas 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.):

Quarterly data. All regions and all companies included.

In the natural gas price for household end-users is included storage cost and transmission cost.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Weighted by company volume.

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

The table below are mainly based on natural gas consumptions volumes from the Danish Energy Agency for 2013.

Band	Consumption Volumes* (GJ)	Remarks
Band D1		
Band D2	26.928.000	Covering Band D1, D2 and D3
Band D3		

*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.

GERMANY

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

“**Anteilige Förderabgabe**”, amount in national currency/GJ can’t be calculated, appr. less than 2% of end-user price

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

Concession fee: 0.083 €/GJ 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.

Natural Gas Tax: 1.14 €/GJ. Maximum possible recovery: 90 percent of 0.63 €/GJ.

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 0.63 €/GJ can be recovered in the following year.

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

VAT: 19% (fully recoverable)

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

“**Anteilige Förderabgabe**”, amount in national currency/GJ can’t be calculated, appr. less than 2% of end-user price

Concession fee: The concession fee for private customers varies from 1.417 €/GJ (small cities below 25,000 inhabitants) up to 2.583 €/GJ (big cities above 500,000 inhabitants) depending on the size of the municipality. Special contract customers pay a concession fee of 0.083 €/GJ, which holds for most of the household end-users using natural gas for heating purposes.

Natural Gas Tax: 1.528 €/GJ

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

VAT: 19%

Section G.2.A: Information about the national compilation system

Industrial end-users

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

17 in Band I3

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

NA

G.2.A.3. Description of the natural gas 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

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Prices in €/GJ include the energy rate and the basic rate.

The individual prices are weighted for the respective consumption band with the amount sold of the correspondent supplier.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

11

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

Appr. 15 %

G.2.B.3. Description of the survey of natural gas 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

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Prices in €/GJ include the energy rate and the basic rate.

The individual prices are weighted for the respective consumption band with the amount sold of the correspondent supplier.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	3,915,933	
Band D2	125,199,054	
Band D3	37,045,091	

*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.

ESTONIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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

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

0,63 EUR/GJ

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

20%

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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

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

VAT 20%

Excise tax 0,63 EUR/GJ

Section G.2.A: Information about the national compilation system

Industrial end-users

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

22

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

100%

G.2.A.3. Description of the natural gas 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 natural gas. Data are representative for national level.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	127518	Consumption in the reporting semester
Band I2	722409	Consumption in the reporting semester
Band I3	1865007	Consumption in the reporting semester
Band I4	2948710	Consumption in the reporting semester
Band I5	2471079	Consumption in the reporting semester
Band I6	-	

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Yes

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

22

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

100%

G.2.B.3. Description of the survey of natural gas 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 natural gas. Data are representative for national level.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	84549	Consumption in the reporting semester
Band D2	418026	Consumption in the reporting semester
Band D3	584373	Consumption in the reporting semester

*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.

IRELAND

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

n/a

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

Carbon Tax

A carbon tax was introduced in Ireland on the 1st May 2010. The rate was set at €15/tonne CO₂ and for natural gas this amounts to €3.07/MWh.

The rate of carbon tax was increased to €20/tonne CO₂ on 1st May 2012 and for natural gas this amounts to €4.10/MWh.

The rate per MWh is based on net calorific value.

A full relief from the tax is granted for natural gas which is shown to the satisfaction of the Revenue Commissioners to have been supplied for use:

- solely for the generation of electricity (this does not include CHP generation),
- for chemical reduction,
- in electrolytic or metallurgical processes.

A partial relief from the tax is granted for natural gas delivered for use in an installation that is covered by a greenhouse gas emissions permit issued by the Environmental Protection Agency. The natural gas concerned will be taxed at the minimum rate specified in the EU Energy Tax Directive, which is €0.54 per megawatt hour at gross calorific value.

Natural gas used as fuel for CHP plants is not eligible for relief except in the following limited circumstances: Partial relief from the tax will be granted for natural gas supplied for use for environmentally friendly heat and power cogeneration, other than micro-cogeneration. This relief will apply in cases where it is determined by the Commission for Energy Regulation (“CER”) that the cogeneration meets the requirements for high-efficiency cogeneration under EU Directive 2004/8/EC. The effect of the relief will mean that, after repayment, the net charge will be at the rate of €0.54 per MWh at gross calorific value.

G.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 VAT exempt.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

n/a

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

Carbon Tax

A carbon tax was introduced in Ireland on the 1st May 2010. The rate was set at €15/tonne CO₂ and for natural gas this amounts to €3.07/MWh.

The rate of carbon tax was increased to €20/tonne CO₂ on 1st May 2012 and for natural gas this amounts to €4.10/MWh.

The rate per MWh is based on net calorific value.

VAT

13.5% VAT applied.

Section G.2.A: Information about the national compilation system

Industrial end-users

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

8

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

Close to 100%

G.2.A.3. Description of the natural gas 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 six months. All regions covered. No estimations used.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Price weighted by volumes supplied.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	4,482,750	
Band I2	7,263,343	
Band I3	8,988,695	
Band I4	12,791,215	
Band I5	Confidential	Confidential
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

5

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

Close to 100%

G.2.B.3. Description of the survey of natural gas 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 six months. All regions covered. No estimations used.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Price weighted by volumes supplied.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	1,231,848	
Band D2	21,490,581	
Band D3	438,745	

*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.

GREECE

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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 charges of this kind.

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

The excise tax, DETE tax, RAE levy and Security of Supply fee are not recoverable.

The excise tax is equal to 1.5 €/GJ of the consumption per billing period.

The DETE tax is calculated as 0.5% of the subtotal billing amount, which includes the capacity charge, the gas value and the excise tax.

Security-of-Supply fee is equal to 0,13 €/GJ for protected customers (0,05 €/GJ for Industrial non-protected customers). It is effective for billing documents issued after 1/11/2014.

The RAE levy is equal to 0,25 €/1000 Nm³, paid by some customers under Band I4 and I5.

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

The Value Added Tax is equal to:

13% on the subtotal billing amount, which includes the capacity charge, the gas value, the Security of Supply and the excise tax.

23% on the subtotal billing amount concerned the value of the RAE levy.

(VAT is not charged on DETE tax).

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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 charges of this kind.

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

The Value Added Tax is equal to 13% on the subtotal billing amount, which includes the capacity charge, the gas value, the Security of Supply fee and the excise tax. (VAT is not charged on DETE tax).

The excise tax is equal to 1.5€/GJ of the consumption per billing period.

The DETE tax is calculated as 0.5% of the subtotal billing amount, which includes the capacity charge, the gas value, the Security of Supply fee and the excise tax.

Security-of-Supply fee is equal to 0,13 €/GJ of the consumption per billing period. It is effective for billing documents issued after 1/11/2014.

Note: For individual heating household end-users, a fixed and a variable quote is applied. The fixed quote applied to this end-user category is equal to 7,16 €/month, while the average variable quote for the 1st semester was 0,58 €/Nm³, for an average annual specific consumption of ≈800 Nm³. Monthly specific consumptions range from ≈200 Nm³ for winter months to ≈4 Nm³ for summer months.

Section G.2.A: Information about the national compilation system

Industrial end-users

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

273 customers

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

100% in terms of quantities sold directly to industries of 1st and 2nd semester 2014, (except of industries with annual consumption above 4.000.000 GJ, non-energy uses, power producers and CHP).

G.2.A.3. Description of the natural gas 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 based on actual consumption data of full annual consumption of 2014 (1st and 2nd semester 2014).

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

The annual consumption of 1st and 2nd semester 2014 is used to categorize the industrial users according to the given bands. **Then the weighted average price is calculated for the consumption during the semester.**

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

312.884 residential buildings and/or individual houses/ apartments.

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

100% of all active household customers until 31/12/2014.

G.2.B.3. Description of the survey of natural gas 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 based on actual data of full annual invoiced consumption of 1st and 2nd semester 2014.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

The annual consumption of 1st and 2nd semester 2014 is used to categorize the domestic users according to the given bands. **Then the weighted average price is calculated for the invoiced consumption during the semester.**

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	1483036,23	
Band D2	8020036,15	
Band D3	2257928,30	

*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.

SPAIN

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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

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

Hydrocarbons tax 0.15 €/GJ

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

21% VAT

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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

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

Hydrocarbons tax 0.65 €/GJ

21% VAT

Section G.2.A: Information about the national compilation system

Industrial end-users

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

15

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

Near 100%

G.2.A.3. Description of the natural gas 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.):

All suppliers must provide price and volumes sold per consumption band every three months. These price and quantities are based on their billing data.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Prices provided by each supplier for each consumption band for each three months period are weighted based on the volume sold for each price.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	0,7%	
Band I2	5,3%	
Band I3	20,2%	
Band I4	35,5%	
Band I5	23,8%	
Band I6	14,4%	

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Yes

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

23

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

Near 100%

G.2.B.3. Description of the survey of natural gas 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.):

All suppliers must provide price and volumes sold per consumption band every three months. These price and quantities are based on their billing data.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Prices provided by each supplier for each consumption band for each three months period are weighted based on the volume sold for each price.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	14,5%	
Band D2	64,7%	
Band D3	20,7%	

*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.

FRANCE

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

Contribution au Service Public du Gaz (CSPG)

(Charge for public service of gas)

There are two sides: 1) Tarif spécial de solidarité and 2) Achat de biométhane

Tarif spécial de solidarité

(Special tariff for gas)

Households whose revenue is under a threshold benefit from reduced tariffs for natural gas.

The net charge is split between gas suppliers, in proportion of the total final consumption of natural gas of their customers, which include industrial end users.

The charge amounts to 0.2 € per MWh in 2015 (0.026€ per MWh in 2008, 0.089 € in 2009, 0.045 € from 2010 to 2012, 0.1 € in 2013, 0.2 € in 2014).

Achat de biométhane

(Biogas purchases)

From 2011, gas suppliers are compelled to purchase gas to biogas producers. They are reimbursed for their costs related to biogas purchase.

The charge amounts to 0.0153 € per MWh in 2015 (from 2011 to 2014, the charge amounts to 0).

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

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 April 2010, the contribution was not identified on the invoices and included in the excluding tax price. From April 2010 onwards, the contribution appears on the invoices for B2S customers (tertiary). For other customers (industry), nothing changed. Nevertheless, CTA is completely excluded from without tax tariffs.

The CTA level is 174.86 € without VAT per year for "B2S" customers (tertiary) in 2014 S2.

The level of CTA for STS customers (industry) is 3547.23 € without VAT per year plus 46.16 €/MWh/day per year without VAT for delivery's capacity.

Taxe intérieure sur la consommation de gaz naturel (TICGN)
(Domestic tax on natural gas consumption)

The consumption of natural gas (that is to products NC 2711-11 and NC 2711-21) is levied for all final customers. Nevertheless, some customers benefit from exemptions:

- (1) when natural gas is used in vehicles or as a raw material
- (2) CHP plants are also exempted from this tax for the first five operating years
- (3) some specific industrial uses of gas, including power generation.

This tax was introduced on 1 January 1986.

Prior to 1 April 2008, it only applied to industrial consumers whose consumption was greater than 18 000 GJ/year, and was paid on the difference between the actual consumption and a threshold of 17 280 GJ/year.

The level of the tax is 2.64 €/MWh HHV (0.73 €/GJ HHV) in 2015, 1.27 €/MWh in 2014.

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

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

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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":

Contribution au Service Public du Gaz (CSPG)

(Charge for public service of gas)

There are two sides: 1) Tarif spécial de solidarité and 2) Achat de biométhane

Tarif spécial de solidarité

(Special tariff for gas)

Households whose revenue is under a threshold benefit from reduced tariffs for natural gas. The net charge is split between gas suppliers, in proportion of the total final consumption of natural gas of their customers, which include industrial end users.

The charge amounts to 0.2 € per MWh in 2015 (0.026€ per MWh in 2008, 0.089 € in 2009, 0.045 € from 2010 to 2012, 0.1 € in 2013, 0.2 € in 2014).

Achat de biométhane

(Biogas purchases)

From 2011, gas suppliers are compelled to purchase gas to biogas producers. They are reimbursed for their costs related to biogas purchase.

The charge amounts to 0.0153 € per MWh in 2015 (from 2011 to 2014, the charge amounts to 0).

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

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 April 2010, the contribution was not identified on the invoices and included in the excluding tax price. From April 2010 onwards, the contribution appears on the invoices. It is included in the excluding VAT price.

In 2014 S2, the CTA level is 7.98 € excluding VAT per year for "basic" and "B0" customers and 30.79 € excluding VAT per year for "B1" and "B2" customers.

Taxe intérieure sur la consommation de gaz naturel (TICGN)

(Domestic tax on natural gas consumption)

The consumption of natural gas (that is to products NC 2711-11 and NC 2711-21) is levied for all final customers. Nevertheless, some customers benefit from exemptions:

- (4) when natural gas is used in vehicles or as a raw material
- (5) CHP plants are also exempted from this tax for the first five operating years
- (6) some specific industrial uses of gas, including power generation.

This tax was introduced on 1 January 1986.

Prior to 1 April 2008, it only applied to industrial consumers whose consumption was greater than 18 000 GJ/year, and was paid on the difference between the actual consumption and a threshold of 17 280 GJ/year.

Residential customers (including collective heating) were exempted for this tax until 1 April 2014.

The level of the tax is 2.64 €/MWh HHV (0.73 €/GJ HHV) in 2015, 1.27 €/MWh in 2014.

VAT

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

Section G.2.A: Information about the national compilation system

Industrial end-users

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

For 1st semester 2014, 18 undertakings were surveyed and 13 actually answered.

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

The list of undertakings to be surveyed was first decided in 2007. It was updated in 2011 thanks to the 2010 sold quantities filled out in the gas statistical survey run by the SOeS (energy statistical Office). It was updated a second time in 2012 with the 2011 sold quantities, using the same survey. Then it is updated every year with data of CRE (Energy Regulatory Commission).

According to the Eurostat directive, the SOeS needs to exclude non-energetic users and not end-users. Then, only the basis of this sample, the aim is to get an answer for at less 95% of the market (considering the volumes).

The list of suppliers is the shortest list of suppliers that allow to get 95% of the whole market (end-users, energetic uses).

The undertakings surveyed who actually answered for 1st semester 2014 represented 97.6 % of the market.

G.2.A.3. Description of the natural gas 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.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	80 773 164	
Band I2	151 911 036	
Band I3	134 295 516	
Band I4	205 504 848	
Band I5	75 301 668	
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Yes, they can be published.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

For 1st semester 2014, 6 undertakings were surveyed and 5 actually answered.

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

The list of undertakings to be surveyed was first decided in 2007. It was updated in 2011 thanks to the 2010 sold quantities filled out in the gas statistical survey run by the SOeS (energy statistical Office). It was updated a second time in 2012 with the 2011 sold quantities, using the same survey. Then it is updated every year with data of CRE (Energy Regulatory Commission).

As for the industrial market, the list of suppliers is the shortest list of suppliers that allow to get 95% of the whole market.

The undertakings surveyed who actually answered for 1st semester 2014 represented 61.6 % of the market.

G.2.B.3. Description of the survey of natural gas 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.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	20 309 292	
Band D2	336 254 868	
Band D3	13 884 120	

*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.

CROATIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

VAT + excise

VAT	21,62	HRK/GJ
excise	0,97	HRK/GJ

G.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**

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

I1	1,26
I2	1,24
I3	1,04
I4	0,41

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

I1	24,19
I2	22,95
I3	21,74
I4	18,24

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

VAT	19,98	HRK/GJ
-----	-------	--------

G.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**

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

D1	21,45
D2	19,89
D3	18,76

Section G.2.A: Information about the national compilation system

Industrial end-users

G.2.A.1. Number of supply undertakings that participated in the last survey of natural gas prices for industrial end-users: **23**

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users: **95%**

G.2.A.3. Description of the natural gas 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 included from the survey**
- **estimates are not used in the survey**
- **gas prices are homogenous usually, and prices on this sample is totally representative**

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

- **consumption gas structure**

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	2.918.704	
Band I2	3.708.985	
Band I3	4.226.425	
Band I4	3.816.522	
Band I5		
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Yes

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

G.2.B.1. Number of supply undertakings that participated in the last survey of natural gas prices for household end-users: 22

G.2.B.2. Percentage of the market, based on total consumption in Gigajoules for the household sector that was used for the survey of natural prices for household end-users: 94%

G.2.B.3. Description of the survey of natural gas 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 included from the survey**
- **estimates are not used in the survey**
- **gas prices are homogenous usually, and prices on this sample is totally representative**

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

- **consumption gas structure**

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	1.875.419	
Band D2	13.516.621	
Band D3	1.261.921	

*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.

ITALY

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

GS COMPONENT

(in support of poor consumers): 0,03 €/GJ;

RE COMPONENT

(for energy saving actions and renewable energy development): 0,114 €/GJ.

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

EXCISE DUTY:

- 0,328 €/GJ for annual consumption lower than 1,200,000 m³;
- 0,197 €/GJ “ “ “ greater than 1,200,000 “ .

REGIONAL SURCHARGE:

- set at zero for Valle d’Aosta, Trentino Alto Adige, Friuli Venezia Giulia, Sicilia, Lombardia;
- ranging from 0,135 to 0,164 €/GJ in other regions.

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

VAT:

- rate 10% for extraction, agriculture, manufacturing;
- rate 22% for others activities.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

GS COMPONENT

(only for central heating, in support of poor consumers): 0,03 €/GJ;

RE COMPONENT

(for energy saving actions and renewable energy development): 0,114 €/GJ.

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

EXCISE DUTY:

- annual consumption lower than 120 m³ : 1,155 €/GJ north, 0,997 €/GJ south;
- “ “ from 120 to 480 “ : 4,593 “ “ , 3,453 “ “ ;
- “ “ from 480 to 1560 “ : 4,462 “ “ , 3,150 “ “ ;
- “ “ greater than 1560 “ : 4,882 “ “ , 3,937 “ “ .

REGIONAL SURCHARGE:

- set at zero for Valle d’Aosta, Trentino Alto Adige, Friuli Venezia Giulia, Sicilia, Lombardia;
- ranging from 0,136 to 0,814 €/GJ in other regions.

VAT:

- 10% for annual consumption lower than 480 cubic meter per year;
- 22% “ “ “ greater than 480 “ “ “ “ .

Section G.2.A: Information about the national compilation system

Industrial end-users

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

340

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

>95%

G.2.A.3. Description of the natural gas 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 quarterly basis (four times per year)

All regions are included in the survey

Estimations are not used in the survey

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Average price = Σ gas sale revenues (€) / Σ gas sale energy (giga joule)
(relating all firms participating in the survey)

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	124524790	<1000 GJ/year per capita
Band I2	101678499	1000-10000 "
Band I3	144638004	10000-100000 "
Band I4	193611384	100000-1000000 "
Band I5	103499830	1000000-4000000 "
Band I6	172057969	>4000000 "

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

G.2.A.6. Can the Consumption Volumes as indicated in G.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 G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

308

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

> 95%

G.2.B.3. Description of the survey of natural gas 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 is carried out on quarterly basis (four times per year)

All regions are included in the survey

Estimations are not used in the survey

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Average price = Σ gas sale revenues (€) / Σ gas sale energy (giga joule)
 (relating all firms participating in the survey)

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	74472918	0-20 GJ /year per capita
Band D2	478253653	20-200 “
Band D3	103619992	>200 “

*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.

LATVIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

State fee for the regulation of public utilities ≈ 0.02 EUR/GJ (0.17% of net sales)

Natural resources tax, other state taxes, total ≈ 0.01 to 0.02 EUR/GJ

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

No

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

Natural gas excise tax $\approx \text{€ } 0.45 / \text{GJ}$ ($\text{€ } 17.07/\text{thousand m}^3$)

Value added tax - 21%

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

State fee for the regulation of public utilities ≈ 0.02 EUR/GJ (0.17% of net sales)

Natural resources tax, other state taxes, total ≈ 0.01 to 0.02 EUR/GJ

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

Natural gas excise tax $\approx \text{€ } 0.45 / \text{GJ}$ ($\text{€ } 17.07/\text{thousand m}^3$)

Value added tax - 21%

Section G.2.A: Information about the national compilation system

Industrial end-users

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

Supply of natural gas to the Latvian territory is ensured by two companies: "Gazprom" and "Itera Latvia". Natural gas supply in the Latvian territory (inland) takes the monopoly company "Latvian Gas".

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

Natural gas sales volume of commercial and industrial users is around 90% of total natural gas sales in the country.

G.2.A.3. Description of the natural gas 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.):

Estimations do not used in the survey.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Final tariff of sales of natural gas for users from Latvia consists of variable and fixed components. Variable component in final tariff of sales is purchase costs of natural gas, its value reaches approximately 80-85%. Fixed component is costs of services provided, and its value in final tariff of sales comprises approximately 15-20%.

According to the decision No. 247 of the Board of the Public Utilities Commission of 24 July 2008, for users with annual consumption of natural gas from 25 000 to 100 000 thsd m³ applicable sales price of natural gas is determined monthly, and it is announced until 10th date of the report month.

Half-price, calculated as a weighted average of six months.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

Supply of natural gas to the Latvian territory is ensured by two companies: "Gazprom" and "Itera Latvia". Natural gas supply in the Latvian territory (inland) takes the monopoly company "Latvian Gas".

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

Natural gas sales volume of households is around 9-10% of the total natural gas sales in the country.

G.2.B.3. Description of the survey of natural gas 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.):

Estimations do not used in the survey.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Final tariff of sales of natural gas for users from Latvia consists of variable and fixed components. Variable component in final tariff of sales is purchase costs of natural gas, its value reaches approximately 80-85%. Fixed component is costs of services provided, and its value in final tariff of sales comprises approximately 15-20%.

According to the decision No. 247 of the Board of the Public Utilities Commission of 24 July 2008, for users with annual consumption of natural gas up to 500 m³ and from 500 to 25 000 m³ applicable sales price of natural gas is determined once in a half-year (as of July 1 and January 1), and it is announced to users until 10th date of the last month of the half-year.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	823 552	Sales volume of 2014
Band D2	3 292 976	Sales volume of 2014
Band D3	606 319	Sales volume 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.

LITHUANIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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.

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

None.

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

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

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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.

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

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

Section G.2.A: Information about the national compilation system

Industrial end-users

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

2 enterprises participated and presented the data in the last survey of natural gas prices for industrial end-users for January–October 2014. From November 2014 one enterprise of two

mentioned has changed the activity and the new enterprise presented the data for November–December 2014.

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

The sampled undertakings supplied 97.2% of the total consumption of natural gas for industrial end-users in 2013.

G.2.A.3. Description of the natural gas 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.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

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

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

Band	Consumption Volumes* (GJ), 2014	Remarks
Band I1	849803	
Band I2	1387017	
Band I3	4042813	
Band I4	8396435	
Band I5		
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

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

Section G.2.B: Information about the national compilation system

Household end-users
(to be reported on a voluntary basis)

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

One enterprise participated and presented the data in the last survey of natural gas prices for household end-users for January–October 2014. From November 2014 this enterprise has changed the activity and the new enterprise presented the data for November–December 2014.

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

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

G.2.B.3. Description of the survey of natural gas 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.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

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

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

Band	Consumption Volumes* (GJ), 2014	Remarks
Band D1	1047231	
Band D2	3646508	
Band D3	99331	

*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.

LUXEMBOURG

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

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

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

- categorie A: 1,08 euro/MWh
- categorie B: 0,54 euro/MWh
- categorie C1: 0,05 euro/MWh
- categorie C2: 0.30 euro/MWh
- categorie D: 0.00 euro/MWh

where:

- categorie A: annual consumption below 550 MWh
- categorie B: annual consumption above 550 MWh except the customers under categorie C
- categorie C1: annual consumption above 4100 MWh in the chemical or steel or mineral industry or in ETS industry
- categorie C2: annual consumption above 4100 MWh and have special contracts with the government in order to enhance energy efficiency
- categorie D: electricity producer

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

The VAT level is 6%.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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 “Gas Tax” is due by every end-use customer according to his consumption level:

- categorie A: 1,08 euro/MWh

where:

- categorie A: annual consumption below 550 MWh

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

The VAT level is 6%.

Section G.2.A: Information about the national compilation system

Industrial end-users

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

Four suppliers participated in the survey of February 2015.

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

The survey covered 96% of the professional market (<280GWh) and 100% of the industrial market (>280GWh).

G.2.A.3. Description of the natural gas 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 gas prices and the consumed volumes.

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

G.2.A.4. Criteria that are used to calculate weighted average national natural gas 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.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1		Confidential data
Band I2		Confidential data
Band I3		Confidential data
Band I4		Confidential data
Band I5		Confidential data
Band I6		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), whereas the reporting semester refers to the last 6 months out of the 12. 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 G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

Three suppliers participated in the survey of February 2014.

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

The survey covered 100% of the market.

G.2.B.3. Description of the survey of natural gas 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 gas prices and the consumed volumes.

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

G.2.B.4. Criteria that are used to calculate weighted average national natural gas 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.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1		Confidential data
Band D2		Confidential data
Band D3		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.

HUNGARY

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

For users supplied by natural gas traders, there are no charges and fees integrated into the basic costs. For users supplied by universal suppliers point G.1.B.1 applies.

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

Energy tax: 98,3 Ft/GJ (GCV)

Strategic storage fee: 67,2 Ft/GJ (GCV)

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

VAT: 27 %

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

Storage system usage, transmission system and distribution system usage fees, the turnover of the universal supplier and the whole sale trader as well as the financing of the mobile stored gas are an integral part of the price for the users of the "universal supply" (the direct cost part of these fees. The fixed cost of the POD is not integrated into the natural gas price. This is the annual cost to be paid by each end user to the DSO, and is a fixed yearly value).

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

VAT: 27%

Section G.2.A: Information about the national compilation system

Industrial end-users

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

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

46 companies (out of which 5 are integrated natural gas traders and natural gas universal suppliers)

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

100%

G.2.A.3. Description of the natural gas 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 natural gas 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 a natural gas trader's or universal supplier's license.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

-

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

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

46 companies (out of which 5 are integrated natural gas traders and natural gas universal suppliers)

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

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

100%

The 7 companies' selling for household end-users represent 38 % of the total natural gas sales.

G.2.B.3. Description of the survey of natural gas 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 natural gas 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 natural gas trader's or universal supplier's license.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

-

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	17 608 645	
Band D2	85 198 583	
Band D3	6 637 185	

*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.

NETHERLANDS

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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

Opslag Duurzame Energie ODE Levy storage renewable energy

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

Not applicable

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

Vat

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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

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

Vat

Section G.2.A: Information about the national compilation system

Industrial end-users

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

7

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

80%

G.2.A.3. Description of the natural gas 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.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Ratio sum of : sales/amount

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

Band	Consumption Volumes* (m³)	Remarks
Band I1	807997769	
Band I2	1368761624	
Band I3	1855084285	
Band I4	2538334953	
Band I5	1108620427	
Band I6	3181077449	

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Yes

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

3

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

90%

G.2.B.3. Description of the survey of natural gas 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.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Ratio sum of : sales/amount

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	4039958	
Band D2	192863498	
Band D3	13389747	

*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.

AUSTRIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

Taxes and surcharges have to be shown separately on the invoice.

G.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) and is therefore quoted and written in italics:

COMMUNITY LEVY

The community levy is charged by some local authorities for the use of public land, e.g. for gas pipelines. The rates are set by provincial legislation, and are a maximum of 6% of the revenue generated by liable companies through the use of gas pipelines on public land. However, some provincial legislation also includes regulations under which the level of the community levy is assessed according to the amount of public land utilised (e.g. €/metre of pipeline).”

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

20 % VAT are added to all price components.

The following information was taken from the homepage of the Austrian regulator (E-Control: http://www.e-control.at/en/home_en) and is therefore quoted and written in italics:

GAS LEVY

Like oil, LP gas and electricity, natural gas is subject to a separate tax. Introduced on 1 January 2004, the natural gas levy in Austria is 6.60 cent per normal cubic metre.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

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

Section G.2.A: Information about the national compilation system

Industrial end-users

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

The number of undertakings participating in the survey second semester 2014 was as follows (non-response excluded):

- gas suppliers: 33
- gas grid operators: 18

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

The table shows the volume of gas surveyed compared to the volume of gas consumed by industry and the service sector according to Austria's annual energy 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". In case of gas one further difference to the figures as in the energy balances is that according to the Directive the survey excludes consumers who use above 4.000.000 gigajoule (GJ) per year (publication on a voluntary base).

Volumes reported by suppliers and net operators compared to Energy Balances for Natural gas

in GJ (GCV)	2009	2010	2011	2012	2013	2014
Gas supplier	92.065.702	96.953.249	93.166.436	84.707.360	84.597.865	103.319.536
Gas net operator	119.043.512	115.227.205	112.862.292	121.278.266	134.361.922	124.405.709
Coverage Gas supplier compared to Industry (Energy balances)	89,8%	89,5%	83,4%	76,1%	76,6%	n.a.
Coverage Net operator compared to Industry (Energy balances)	116,1%	106,4%	101,0%	108,9%	121,6%	n.a.
Coverage Gas supplier compared to Industry + Service Sector (Energy balances)	71,0%	70,3%	68,6%	63,6%	66,6%	n.a.
Coverage net operator compared to Industry + Service Sector (Energy balances)	91,8%	83,5%	83,1%	91,0%	105,8%	n.a.

G.2.A.3. Description of the natural gas 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 on gas prices charged to industrial end-users the professional association "Austrian Association of Gas and District Heating Supply Companies" (FGW) provided a list of their member undertakings for this survey. It was considered to reach the targeted representative volume with contacting these member undertakings.

Statistics Austria provided electronic questionnaires for the gas suppliers and gas grid operators. The filled in questionnaires were sent back electronically by E-Quest.

The survey included all gas suppliers and gas grid operators that supply gas to industrial end-users, provided by the “Austrian Association of Gas and District Heating Supply Companies”; gas used by industrial consumers for electricity generation in power plants or in CHP plants, for non-energy uses (e.g. in the chemical industry) was not considered. Volumes above 4.000.000 gigajoule (GJ) per year are only to be reported on a voluntary. This survey is carried out on a half year period.

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 GJ

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
 4. the corresponding volume of GJ

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 gas over the previous six months. The results are sent to Eurostat within two months after collection.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Prices are calculated as weighted average prices by using the market shares of the energy suppliers and net operators of gas 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 GJ (in case of gas) per consumption band 3 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 gas (in Euro per GJ) on a semiannual basis.

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

1. According gas grid operators (2014):

Band	Consumption Volumes* (GJ)	Remarks
Band I1	10.120.484	
Band I2	13.773.680	
Band I3	22.712.492	
Band I4	37.877.834	
Band I5	18.835.047	
Band I6		

2. According gas suppliers (2014):

Band	Consumption Volumes* (GJ)	Remarks
Band I1	8.948.256	
Band I2	15.083.469	
Band I3	26.269.834	
Band I4	47.857.359	
Band I5	26.246.791	
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

After consultation with Statistics Austria.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

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

G.2.B.3. Description of the survey of natural gas 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.):

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1		
Band D2		
Band D3		

*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.

POLAND

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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.

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

Excise Duty Act introducing taxation of „gas products” became effective as of 1 November 2013. The law provides for a wide range of excise exemptions for natural gas. The following uses of gas are exempt from excise: (1) in the process of producing electric energy, (2) in the process of producing energy products, (3) for passengers and cargo rail transportation, (4) for production of power and heat in cogeneration, (5) in farm work, (6) in horticulture, (7) in fishery and forestry, (8) in mineralogical processes, (9) in electrolytic processes,(10) in metallurgy, (11) in chemical reduction.

The use of gas for heating purposes by energy-intensive facilities that have introduced measures aimed at environmental protection purposes as well as use of such gas by specific types of users (households, public administration authorities, hospitals, outpatient clinics, public benefit organizations) will also be subject to exemption.

Excise tax amount is 1,28 PLN/GJ.

G.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 G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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.

G.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 G.2.A: Information about the national compilation system

Industrial end-users

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

37 supply undertakings

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

52,8 % (excluding consumers who use gas in non energy uses and above 4 000 000 GJ per year, according to the Directive).

G.2.A.3. Description of the natural gas 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.):

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 natural gas prices.

The survey is carried out on a half yearly basis. There is no regions excluded from the survey.

We don't use estimations.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Weighted average national natural gas prices are calculated using the market shares of the gas supply undertakings surveyed as weighting factors.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	7 563 361	
Band I2	13 798 650	
Band I3	42 880 004	
Band I4	72 711 203	
Band I5	31 201 690	
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

37 supply undertakings

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

95,7 %

G.2.B.3. Description of the survey of natural gas 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.):

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 natural gas prices.

The survey is carried out on a half yearly basis. There is no regions excluded from the survey.

We don't use estimations

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Weighted average national natural gas prices are calculated using the market shares of the gas supply undertakings surveyed as weighting factors.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	34 753 867	
Band D2	89 076 339	
Band D3	16 858 459	

*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.

PORTUGAL

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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 applied

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

Subsoil occupation tariffs (variable and fixed terms) that differ from district to district (evident on level 2 prices).

Tax on oil and energy products, in compliance with Council Directive 2003/96/EC, represents 0,30 €/GJ (evident on level 2 prices).

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

23% of VAT (evident on level 3 prices).

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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 applied

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

Subsoil occupation tariffs (variable and fixed terms) that differ from district to district (evident on level 2 prices).

Tax on oil and energy products, in compliance with Council Directive 2003/96/EC, represents 0,30 €/GJ (evident on level 2 prices).

23% of VAT (evident on level 3 prices).

Section G.2.A: Information about the national compilation system

Industrial end-users

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

19 Suppliers

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

Almost 100% of market

G.2.A.3. Description of the natural gas 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.):

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Average prices, weighted with each consumption band defined. Values included for industrial end-users include all non-household gas consumption, related to industry and services activities.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	2 572 494	
Band I2	4 953 279	
Band I3	14 578 011	
Band I4	32 797 430	
Band I5	18 800 684	
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Yes, in order to better characterize each national market.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

15 Suppliers

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

Almost 100% of the market

G.2.B.3. Description of the survey of natural gas 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.):

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Average prices, weighted with each consumption band defined. Values included for household end-users include all household gas consumption, related to household activities.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	7 271 885	
Band D2	3 340 373	
Band D3	224 363	

*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.

ROMANIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

Concession fees are between 1% and 12% of distribution tariff applied to the total amount of distributed natural gas.

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

0,17 EUR/GJ

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

24% VAT

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

Concession fees are between 1% and 12% of distribution tariff applied to the total amount of distributed natural gas.

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

24% VAT

Section G.2.A: Information about the national compilation system

Industrial end-users

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

65

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

70,99 %

G.2.A.3. Description of the natural gas 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.):

There are not used estimations for the natural gas prices for industrial end-users. The prices in the survey are the prices registered in the invoices and sent in ANRE data base by the suppliers. The prices for regulated clients (clients that decide to remain in a regulated contract) are regulated final prices established according to the provisions of the ANRE Order no. 10/2014 and they are adjusted, if necessary, every quarter or annually, according to the acquisition costs. The prices for eligible clients are the prices negotiated between the clients and the supplier.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

According to the provisions of Electricity and Gas Law no. 123/2012, the retail sale between suppliers and eligible clients is the competitive segment of the market and in the competitive segment the prices are freely formed according to offer and demand, as a result of competition mechanism.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	8 171 235 , 018	
Band I2	13 746 289, 104	
Band I3	24 427 921, 676	
Band I4	32 415 174, 936	
Band I5	102 419 726, 688	
Band I6	116 635 557, 931	

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

YES

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

46

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

24,67%

G.2.B.3. Description of the survey of natural gas 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.):

There are not used estimations for the natural gas prices for household end-users. The prices in the survey are the prices registered in the invoices and sent in ANRE data base by the suppliers. The prices for regulated clients (clients that decide to remain in a regulated contract) are regulated final prices established according to the provisions of the ANRE Order no. 10/2014 and they are adjusted, if necessary, every quarter or annually, according to the acquisition costs. The prices for eligible clients are the prices negotiated between the clients and the supplier.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

According to the provisions of Electricity and Gas Law no. 123/2012, the retail sale between suppliers and eligible clients is the competitive segment of the market and in the competitive segment the prices are freely formed according to offer and demand, as a result of competition mechanism.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	14 829 261, 955	
Band D2	84 937 113, 237	
Band D3	3 709 689, 412	

*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.

SLOVENIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

/

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

	EUR/GJ*
Excise tax	0,4864
CO ₂ tax	0,7233
Addition to fuel prices for the improvement of energy efficiency	0,1322
Contribution to support the production of electricity in high efficiency cogeneration and from renewable resources	0,1248

*Taxes and levies are defined in EUR/Sm³; for the purpose of this table are calculated to EUR/GJ based on the GCV.

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

Value Added Tax: 22%

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

/

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

	EUR/GJ*
Excise tax	0,4864
CO ₂ tax	0,7233
Addition to fuel prices for the improvement of energy efficiency	0,1322
Contribution to support the production of electricity in high efficiency cogeneration and from renewable resources	0,1248

*Taxes and levies are defined in EUR/Sm³; for the purpose of this table are calculated to EUR/GJ based on the GCV.

Value Added Tax: 22%

Section G.2.A: Information about the national compilation system

Industrial end-users

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

20

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

100%

G.2.A.3. Description of the natural gas 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.):

In Slovenia all natural gas supply companies and network operators are included in the survey. The coverage regarding geographical dimension is 100%. The survey is carried out on a quarterly basis.

The results of the survey are representative for all consumers. No estimations are used. The companies report for each consumption band the quantities of natural gas sold and revenue from sold quantities. The average price is calculated for each consumption band on the level of company.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas 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.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	1373	
Band I2	1262	
Band I3	2949	
Band I4	10406	
Band I5	3551	
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

18

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

100%

G.2.B.3. Description of the survey of natural gas 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.):

In Slovenia all natural gas supply companies and network operators are included in the survey. The coverage regarding geographical dimension is 100%. The survey is carried out on a quarterly basis.

The results of the survey are representative for all consumers. No estimations are used. The companies report for each consumption band the quantities of natural gas sold and revenue from sold quantities. The average price is calculated for each consumption band on the level of company.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas 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.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	485	
Band D2	2.095	
Band D3	498	

*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.

SLOVAKIA

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

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

Excise tax 1,32 €/MWh

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

VAT 20 %

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

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

VAT 20 %

Section G.2.A: Information about the national compilation system

Industrial end-users

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

22

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

Aprox. 80 %

G.2.A.3. Description of the natural gas 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. Surveyed are units, which use distribution pipelines (units which sell gas only in own area to lodger are not subjects of survey).

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Amount of invoiced natural gas in consumption band is weight of supplier in calculation of national prices.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	6 091 535	Half year consumption in price survey
Band I2	4 511 785	Half year consumption in price survey
Band I3	7 155 236	Half year consumption in price survey
Band I4	8 062 835	Half year consumption in price survey
Band I5	4 687 051	Half year consumption in price survey
Band I6		

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

YES.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

14

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

Aprox. 80 %

G.2.B.3. Description of the survey of natural gas 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 is carried out on half yearly basis.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Amount of invoiced natural gas in consumption band is weight of supplier in calculation of national prices.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	777 904	Half year consumption in price survey
Band D2	18 785 919	Half year consumption in price survey
Band D3	245 320	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.

FINLAND

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

Excise tax (energy tax) 11,464 EUR/MWh (=2,866 EUR/GJ); CO₂ tax 6,93 EUR/MWh (=1,7325 EUR/GJ) and the strategic stockpile fee 0,084 EUR/MWh (=0,021 EUR/GJ) are included to this figure.

This tax rate was valid between 1.1.2013- 31.12.2014.

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

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

Since 1.1.2013 VAT is 24 %.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

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

Section G.2.A: Information about the national compilation system

Industrial end-users

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

34

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

22

G.2.A.3. Description of the natural gas 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 are actual customer prices (invoices) including all the consumption/customer.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Prices are calculated from invoices by total paid euros/total delivered gas

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

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

G.2.B.3. Description of the survey of natural gas 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.):

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1		
Band D2		
Band D3		

*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.

SWEDEN

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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.

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

Industrial end users have a 70 percent reduced energy and carbon tax (see below G.1.B.2 tax rates).

G.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 G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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 identified.

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

Household pays full carbon tax, which is a total of 3215 SEK per 1 000m³. For 1 000 m³ of natural gas, the tax rate consists of energy tax which is 902 SEK and carbon tax which is 2313 SEK.

VAT is 25%, also charge on the on the tax fees

Section G.2.A: Information about the national compilation system

Industrial end-users

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

Six gas trading companies and six grid companies

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

Comprehensive survey

G.2.A.3. Description of the natural gas 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 area of natural gas is examined by the total sample. All active companies in the retail market, six trading companies and six grid companies (distribution companies) are included in the survey. The average prices in the different consumption intervals are reported from the gas trade and grid companies. The average prices are summed in each consumption intervals and thereafter arithmetic mean is calculated. Taxes are added on after. The arithmetic means for gas trade and networks is summed up in to total prices for the different consumption intervals.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Each respondent report their gas price (öre/kWh) for each band. The average national gas price is calculated as a non-weighted average of all respondents reported values for each band.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	-	Unknown
Band I2	-	Unknown
Band I3	-	Unknown
Band I4	-	Unknown
Band I5	-	Unknown
Band I6	-	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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Unknown

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

Five gas trading companies and six grid companies

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

Comprehensive survey

G.2.B.3. Description of the survey of natural gas 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 area of natural gas is examined by the total sample. All active companies in the retail market, five trading companies and six grid companies (distribution companies) are included in the survey. The average prices in the different consumption intervals are reported from the gas trade and grid companies. The average prices are summed in each consumption intervals and thereafter arithmetic mean is calculated. Taxes are added on after. The arithmetic means for gas trade and networks is summed up in to total prices for the different consumption intervals.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

Each respondent report their gas price (öre/kWh) for each band. The average national gas price is calculated as a non-weighted average of all respondents reported values for each band.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	-	Unknown
Band D2	-	Unknown
Band D3	-	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.

UNITED KINGDOM

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:**

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 gas bill for CRC participants by around 10%. However, a significant proportion of the non-domestic sector falls outside of the CRC.

G.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 2014 is 0.188 p/kWh for gas, and energy intensive industries receive a 65% 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 gas by around 4 - 5%.

G.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 gas is levied at 20%.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:**

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 gas bills are attributable to the cost of the ECO program, including administrative costs of the Green Deal¹.

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 gas bills are attributable to this policy¹.

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 gas bills are attributable to these policies¹.

G.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 gas supplies.

Section G.2.A: Information about the national compilation system

Industrial end-users

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

Eight

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

78%

¹ These figures should be treated with caution, as they are based on forecasts of the effects of these policies on bills in 2014.

G.2.A.3. Description of the natural gas 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.):

Gas 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.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

As the price data is calculated using a volume component, weighting is not required.

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

Band	Consumption Volumes* (GJ)	Remarks
Band I1	79,003,768	
Band I2	99,467,183	
Band I3	92,390,081	
Band I4	131,419,315	
Band I5	50,077,681	
Band I6	85,072,374	

*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), whereas the reporting semester refers to the last 6 months out of the 12. 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.

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

Yes.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

Five

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

82%

G.2.B.3. Description of the survey of natural gas 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 gas 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 gas supply companies. The prices per GJ 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.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

As the price data is calculated using a volume component, weighting is not required.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	33,462,524	
Band D2	795,644,048	
Band D3	11,938,041	

*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.

LIECHTENSTEIN

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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.

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

There is a levy for industrial end-users:
CHF 13.00/kW (Leistungspreis) plus 8.0% VAT or
CHF 3611/GJ/h (Leistungspreis) plus 8.0% VAT.

The levy on CO₂ is 3.04 CHF/GJ

G.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 G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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.

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

There is a levy for households depending on the gas consumption per year:

<u>gas consumption per year</u>	<u>CHF per year</u>
up to 10'000 kWh/a	180.00 plus 8.0% VAT
>10'000 to 50'000 kWh/a	240.00 plus 8.0% VAT
>50'000 to 100'000 kWh/a	420.00 plus 8.0% VAT
>100'000 to 200'000 kWh/a	720.00 plus 8.0% VAT
or	
up to 36 GJh/a	180.00 plus 8.0% VAT

>36 to 180 GJh/a	240.00 plus 8.0% VAT
>180 to 360 GJh/a	420.00 plus 8.0% VAT
>360 to 720 GJh/a	720.00 plus 8.0% VAT

The VAT is 8.0%

The levy on CO₂ is 3.04 CHF/GJ

Section G.2.A: Information about the national compilation system

Industrial end-users

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

1

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

100%

G.2.A.3. Description of the natural gas 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 natural gas. No estimations used.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

Average price = Σ gas sale revenues (CHF) / Σ gas sale energy (giga joule)

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

1

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

100%

G.2.B.3. Description of the survey of natural gas 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 natural gas. No estimations used.

The enterprise sends the consumed gas and the related tariff for each household to the Office of Statistics.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

No weighting necessary.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	870	Year 2014
Band D2	286'000	Year 2014
Band D3	206000	Year 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.

TURKEY

Section G.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/Gigajoule that are included in the final price for industrial consumers.

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

G.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”:

System Usage Charge: (added to the base gas price for all consumers)

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

Special consumption tax: 0,60046 TRY/Gj.

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

18% Value added tax.

Section G.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 in national currency/Gigajoule that are included in the final price for household end-users.

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

G.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”:

System Usage Charge: (added to the base gas price for all consumers)

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

Special consumption tax: 0,60046 TRY/Gj.

18% Value added tax.

Section G.2.A: Information about the national compilation system

Industrial end-users

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

80

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users:

100 %

G.2.A.3. Description of the natural gas 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.

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:

When calculating the price of natural gas, natural gas distribution to end-users of natural gas companies by which eligible and non-eligible and their sub-groups of the sales are used as weights.

Section G.2.B: Information about the national compilation system

Household end-users

(to be reported on a voluntary basis)

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

64

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

100%

G.2.B.3. Description of the survey of natural gas 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. All regions are included. No estimation is used in the survey.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:

When calculating the price of natural gas, natural gas distribution to end-users of natural gas companies are used as weights.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	120.862.719	
Band D2	180.738.973	
Band D3	54.603.870	

*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.