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ELECTRICITY PRICES - PRICE SYSTEMS

2012

2013 edition



BELGIUM	2
BULGARIA.....	6
CZECH REPUBLIC.....	10
DENMARK.....	14
GERMANY	18
ESTONIA	23
IRELAND.....	27
GREECE.....	31
SPAIN	35
FRANCE	39
ITALY	46
CYPRUS.....	51
LATVIA	53
LITHUANIA	56
LUXEMBOURG	60
HUNGARY	65
MALTA	69
NETHERLANDS	73
AUSTRIA.....	77
POLAND.....	83
PORTUGAL.....	87
ROMANIA	91
SLOVENIA	97
SLOVAKIA.....	103
FINLAND.....	107
SWEDEN	111
UNITED KINGDOM	115
NORWAY	121
CROATIA	125
TURKEY	129

BELGIUM

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

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

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

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

None

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

There is on a federal level the following taxes :

- a federal contribution : 3,8597 to 5.0854 €/MWh
- an energy contribution :
 - companies with agreement or environmental permit: 0,9544 €/MWh ;
 - others companies : 1,9088 €/MWh

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

VAT is charged at a rate of 21 %.

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

(to be reported on a voluntary basis)

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

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

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

None

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

- VAT is charged at a rate of 21 %.
- A federal contribution : 3,8597 to 5.0854 €/MWh

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

Industrial end-users

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

5 supply undertakings have participated for the survey of 2012.

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

The total consumption of 2012 is until now unknown.

127 % of the total consumption 2011 of industrial end-users was used for the survey 2012 of electricity prices for industrial end-users.

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

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

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

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

The prices are calculated on a national basis.

There is no estimation.

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

Weighted average based on market shares of each electricity supply undertakings included in the survey.

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

Household end-users

(to be reported on a voluntary basis)

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

5 supply undertakings have participated for the survey of 2012.

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

The total consumption of 2012 is until now unknown.

75.37 % of the total consumption 2011 of the household end-users was used for the survey 2012 of electricity prices for household end users .

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

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

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

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

The prices are calculated on a national basis.

There is no estimation.

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

Weighted average based on market shares of each electricity supply undertakings included in the survey.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	320254.01	The consumption volumes in 2012 are the total consumption of the 5 supply undertakings.
Band DB	2296062.53	
Band DC	5010992.49	
Band DD	5500982.68	
Band DE	1385641.51	

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

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

BULGARIA

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

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

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

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

Article 7 of ORDINANCE ON REGULATING THE PRICES OF ELECTRIC POWER

(1) The consumers with provided electrical capacity 100 kW and more pay an allowance over the value of the active electric power depending on the reactive electric power used and released at average monthly capacity factor less than 0.9 during the day and peak daylight zone.

(2) The quantity of used reactive electric power, for which an allowance is paid under para.1, is the positive difference between the quantity of used reactive electric power and the product of the quantity of used active electric power and a coefficient corresponding to the average monthly capacity factor, according to the formula:

$$E_{r\ alwn} = E_{r\ usd} - K \times E_{a\ usd} ;$$

where:

$E_{r\ alwn}$ is the quantity of reactive electric power for which the allowance is paid, kVarh;

$K=0.49$ coefficient, which corresponds to the average monthly capacity factor during the day and peak daylight zone equal to 0.9;

$E_{a\ usd}$ the quantity of active electric power used by the consumer by daylight zones, determined through the readings of the device for commercial metering of active electric power, kWh.

(3) The consumers under para. 1. pay an allowance for the quantity of reactive electric power ($E_{r\ alwn}$) determined according to para. 3 at a price for 1 kVarh, equal to 10 per cent of the price for 1 kWh active electric power for the respective daylight zone and the respective voltage level.

(4) The consumers under para. 1. pay an allowance for the quantity of reactive electric power released throughout the daylight, determined according to the readings of the commercial metering devices, at a price for 1 kVarh, equal to the price for 1 kWh peak active electric power for the respective voltage level.

(5) Whenever the consumers under para. 1 produce electricity and heat under combined generation cycle, they do not pay to the Transmission Company, or to the respective Distribution Company, an allowance over the released reactive electric power produced under combined generation cycle.

(6) The ways of metering the quantity of reactive electric power are provided for in Rules for metering the quantities of electric power according to Article 83, para. 1, subparagraph 6 of the Energy Act.

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

Excise duty 2,00 lev / MWh; green energy supplement 11,10 lev / MWh and price for higheffective combined production of thermal and electrical energy 3,83 lev/MWh and price for 'nonrenewable expenses' 3,38 lev/MWh since 1st July 2012

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

VAT is charged at a rate of 20%

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

(to be reported on a voluntary basis)

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

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

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

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

VAT is charged at a rate of 20%; additional price for green energy 11,10 lev/MWh and price for higheffective combined production of thermal and electrical energy 3,83 lev/MWh and price for 'nonrenewable expenses' 3,38 lev/MWh since 1st July 2012

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

Industrial end-users

E.2.A.1. Number of supply undertakings that participated in the last survey of electricity prices for industrial end-users: 26 companies

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

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

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

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

E.2.A.4. Criteria that are used to calculate weighted average national electricity prices:
Prices represent weighted average prices, using the market share of the electricity supply undertakings surveyed as weighting factors.

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

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

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

E.2.B.4. Criteria that are used to calculate weighted average national electricity prices:
Prices represent weighted average prices, using the market share of the electricity supply undertakings surveyed as weighting factors.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	946982	
Band DB	2896739	
Band DC	3617026	
Band DD	3021236	
Band DE	261267	

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

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

CZECH REPUBLIC

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

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

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

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

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

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

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

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

Since 1st January 2010 to 31st December 2012: VAT 20%

Since 1st January 2013: VAT 21%

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

(to be reported on a voluntary basis)

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

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

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

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

Since 1st January 2010: VAT 20%

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

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

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

Industrial end-users

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

Seven traders with electricity

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

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

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

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

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA		
Band DB		
Band DC		
Band DD		
Band DE		

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

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

DENMARK

* no updates received since 2010

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

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

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

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

None

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

Minor companies (the professions):

- Electricity tax 61,3
- El. Saving contribution 0,6
- Energy Saving Tax (CO2 tax) 6,2

All registered companies:

- Distribution tax: 1,0 øre/kWh for the first 15 GWh (0,0 øre/kWh hereafter)

Energy-intensive processes:

- Energy Saving Tax (CO2 tax): 2,6 øre/kWh

Energy-light processes:

- Energy Saving Tax (CO2 tax): 6,2 øre/kWh

In the reported final prices for industrial consumers the Energy Saving Tax (formerly CO2 tax) are calculated as an average for the consumption level used.

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

All registered companies:

- Distribution tax: 3,0 øre/kWh for the first 15 GWh (4,0 øre/kWh hereafter)

All registered companies (except minor companies (the professions)).

- Electricity tax 61,3
- El. Saving contribution 0,6

Energy-intensive processes:

- Energy Saving Tax (CO2 tax): 3,6 øre/kWh

Energy-light processes:

- Energy Saving Tax (CO2 tax): 0,0 øre/kWh

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

(to be reported on a voluntary basis)

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

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

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

None

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

-	Electricity tax	61,3
-	Distribution tax	4,0
-	El. Saving contribution	0,6
-	Energy Saving Tax (CO2 tax)	6,2

VAT: 25 pct of payment incl. taxes.

Consumers with electric heating pays full electricity tax (61,3) for the first 4000 kWh/year – thereafter 49,9 øre/kWh

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

Industrial end-users

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

There are no readily available energy prices for consumers above 100,000 kWh/yearly. Therefore, price calculation is based on Nord Pool Spot prices. The basis is hourly spot prices of each price area (East and West Denmark), which are weighted according to hourly consumption of each price area (published by Energinet.dk). Subsequently the average of East and West Denmark is calculated using total consumption of price areas as weights. A mark-up covering profit, balancing costs, interest on liquidity, fee of spot-trade, capital costs and administration is added. The mark-up is calculated by DERA. During 2006-2010 it has been 0.034 DKK/kWh for a 100,000 kWh/year consumption.

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

None – See E.2.A.1.

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

See E.2.A.1.

The half yearly prices are an average of the previous 6 months (i.e. January 2011 we report average prices for July 2010-December 2010)

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

See E.2.A.1.

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

Household end-users

(to be reported on a voluntary basis)

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

Energy prices of default supply (supply on obligation to supply terms) are regulated, however with the goal of reflecting prices/margins of the free market. For smaller consumers DERA publishes a quarterly price cap (prior to the quarter) for each supplier with an obligation to supply licence. As the majority of smaller consumers still purchase the obligation to supply product these prices are used for categories 2000 kWh, 4000 kWh, 15,000 kWh and 100,000 kWh. The prices are weighted according to energy sold by each supplier. Prices are fixed for one quarter and thereby implicitly also offer monthly prices.

Approx. 85 pct of domestic suppliers still have the default supplier.

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

As approx. 85 pct of domestic suppliers still have the default supplier the percentage of the market is also approximately 85 pct. of household consumption (approx. 8500-9000 GWh)

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

See E.2.B.1.

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

The weighted average is calculated by using the default supplier companies no. of kWh sold.

GERMANY

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

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

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

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

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

See General remark

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

Concession fee: 0,11 ct/kWh or no concession fee. No concession fee has to be paid, if the individual price is lower than the yearly “Grenzpreis” published by the Federal Bureau of Statistics.

EEG-Umlage 2012 (Levy for renewable energies):

Regular levy 2012: 3,59 ct/kWh (changes yearly, e. g. 2013: 5,28 ct/kWh)

Most of the industrial consumers pay the regular fee.

Electricity intensive industries pay due to consumption and electricity intensity an individual amount between 0,05 ct/kWh up to the yearly regular fee.

KWK-Aufschlag 2012 (Levy for CHP):

Consumption up to 100.000 kWh/a: 0,002 ct/kWh (changes yearly and takes corrections of former years into account, e. g. 2013: 0,126 ct/kWh))

Consumption over 100.000 kWh and not electricity intensive: 0,05 ct/kWh (fixed levy)

Consumption over 100.000 kWh and electricity intensive: 0,025 ct/kWh (fixed levy)

§19 StromNEV Umlage 2012 (Levy co-financing grid fee reductions for final customers which get a diminished grid fee or do not pay grid fees):

Consumption up to 100.000 kWh/a: 0,151 ct/kWh (changes yearly and takes corrections of former years into account, e. g. 2013: 0,329 ct/kWh)

Consumption over 100.000 kWh and not electricity intensive: 0,05 ct/kWh (fixed levy)

Consumption over 100.000 kWh and electricity intensive: 0,025 ct/kWh (fixed levy)

From 2013 on, there will be newly introduced the “**Offshore-Haftungsumlage**”, which will be in 2013:

Consumption up to 100.000 kWh/a: 0,25 ct/kWh (changes yearly and will take corrections of former years into account)

Consumption over 100.000 kWh and not electricity intensive: 0,05 ct/kWh (fixed levy)

Consumption over 100.000 kWh and electricity intensive: 0,025 ct/kWh (fixed levy)

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

Electricity tax: 1,54 ct/kWh

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

VAT: 19% (fully recovered)

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

(to be reported on a voluntary basis)

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

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

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

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

See General remark

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

Concession fee: The concession fee for private customers varies from 1,25 ct/kWh (small cities) up to 2,39 ct/kWh (big cities) depending on the size of the municipality. The average concession fee for household end-users amounts to appr. 1,79 ct/kWh.

EEG-Umlage 2012 (Levy for renewable energies):

3,59 ct/kWh (changes yearly, e. g. 2013: 5,28 ct/kWh)

KWK-Aufschlag 2012 (Levy for CHP):

0,002 ct/kWh (changes yearly and takes corrections of former years into account, e. g. 2013: 0,126 ct/kWh)

§19 StromNEV Umlage 2012 (Levy co-financing grid fee reductions for final customers which get a diminished grid fee or do not pay grid fees):

0,151 ct/kWh (changes yearly and takes corrections of former years into account, e. g. 2013: 0,329 ct/kWh)

Electricity tax: 2,05 ct/kWh

VAT: 19%

From 2013 on, there will be newly introduced the “**Offshore-Haftungsumlage**”, which will be in 2013: 0,25 ct/kWh

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

Industrial end-users

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

30

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

NA

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

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

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

32

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

35% (thereof the Top15-suppliers included)

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

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

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

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	1970	
Band DB	10582	
Band DC	18112	
Band DD	12790	
Band DE	2774	

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

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

ESTONIA

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

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

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

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

Not applicable

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

Excise tax 0,447 s/kWh

Subsidy paid to electricity from renewable energy sources 0,97 s/kWh

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

20%

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

(to be reported on a voluntary basis)

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

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

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

Not applicable

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

20%

Excise tax 0,447 s/kWh

Subsidy paid to electricity from renewable energy sources 0,97 s/kWh

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

Industrial end-users

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

49

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

100%

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

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

49

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

100%

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

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

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	61 011	
Band DB	298 501	
Band DC	412 788	
Band DD	703 283	
Band DE	464 885	

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

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

IRELAND

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

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

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

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

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

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

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

In the period 1st October 2011 to 30th September 2012 the PSO was as follows:

- Small commercial customers (<30kVA MIC) €57.22/annum
- Medium and large customers (>=30kVA MIC) €8.58/kVA/annum.

In the period 1st October 2012 to 30th September 2013 the PSO was as follows:

- Small commercial consumers (<30kVA MIC) €85.73/annum
- Medium to large consumer (>30kVA MIC) €11.87/kVA/amum.

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

13.5% VAT applied except for end users that are exempt

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

(to be reported on a voluntary basis)

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

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

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

Electricity tax not applicable for households.

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

In the period 1st October 2011 to 30th September 2012 the PSO was as follows:
Domestic customers €19.33/annum

In the period 1st October 2012 to 30th September 2013 the PSO was as follows:
Domestic customers €27.82/annum

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

13.5% VAT applied

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

Industrial end-users

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

5

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

Close to 100%

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

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

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

Price weighted by volumes supplied.

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

Household end-users

(to be reported on a voluntary basis)

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

4

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

Close to 100%

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

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

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

Price weighted by volumes supplied.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	83,117	
Band DB	623,941	
Band DC	2,401,507	
Band DD	3,889,588	
Band DE	706,090	

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

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

GREECE

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

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

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

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

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

Public Service Operation (PSO):

- Low Voltage tariffs: 0.01824 €/kWh,
- Medium Voltage tariffs: 0.00691 €/kWh and
- High Voltage tariffs: 0.00414 €/kWh.
- The maximum annual charge for customers is 799,289 € for the year 2012.

Levy for Renewable Energy Sources (RES):

- Low Voltage tariffs, from January 1st till August 20th: 0.00738 €/kWh and from August 21st till December 31st: 0.00953 €/kWh,
- Medium Voltage tariffs, from January 1st till August 20th: 0.00535 €/kWh and from August 21st till December 31st: 0.00717 €/kWh and
- High Voltage tariffs, from January 1st till August 20th: 0.00296 €/kWh and from August 21st till December 31st: 0.00458 €/kWh.
- The maximum annual charge for customers is 800,000 € for the year 2012.

Electricity Tax:

- Medium and Low Voltage tariffs: 0.005 €/kWh and
- High Voltage tariffs: 0.0025 €/kWh.

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

Value Added Tax (VAT): 13%

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

(to be reported on a voluntary basis)

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

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

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

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

Public Service Operation (PSO):

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

4months consumption	PSO charge
kWh	€/ kWh
0-1600	0.00699 €/kWh
1601-2000	0.01570 €/kWh
2001-3000	0.03987 €/kWh
Over 3001	0.04488 €/kWh

Levy for Renewable Energy Sources (RES): from January 1st till August 20th 0.00599 €/kWh and from August 21st till December 31st 0.00874 €/kWh.

Electricity Tax: 0.0022 €/kWh

Value Added Tax (VAT): 13%

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

Industrial end-users

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

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

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

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

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

In order each customer to be classified into annual consumption categories, each industrial customer's consumption over the last two semesters is taken into account.

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

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

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	455,810	
Band DB	2,496,470	
Band DC	7,012,944	
Band DD	6,664,853	
Band DE	654,873	

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

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

SPAIN

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

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

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

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

Tasa de la Comisión Nacional de Energía:

Base Imponible: Importe facturado por peajes de acceso

Tipo: 0,150%

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

Impuesto sobre la electricidad:

Base Imponible: Importe facturado x 1,05113.

Tipo: 4,864%

Ámbito geográfico: Todo el país.

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

IVA:

Base: Importe facturado + Impuesto sobre la electricidad.

Tipo: 18% (1/1/2012-31/08/2012) y 21% (Desde 1 septiembre 2012)

Ámbito geográfico: Todo el país

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

(to be reported on a voluntary basis)

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

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

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

Tasa de la Comisión Nacional de Energía:

Base Imponible: Importe facturado por peajes de acceso

Tipo: 0,150%

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

Impuesto sobre la electricidad:

Base Imponible: Importe facturado x 1,05113.

Tipo: 4,864%

Ámbito geográfico: Todo el país.

IVA:

Base: Importe facturado + Impuesto sobre la electricidad.

Tipo: 18% (1/1/2012-31/08/2012) y 21% (Desde 1 septiembre 2012)

Ámbito geográfico: Todo el país

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

Industrial end-users

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

Para la categoría de consumidores industriales, han participado las empresas comercializadoras en mercado libre, incluyendo las de mayor cuota de mercado.

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

Más del 85% del total de energía suministrada.

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

La encuesta es de ámbito nacional y se realiza dos veces al año, para el 1º y 2º semestre de cada año, y participan las empresas comercializadoras que se agrupan en las asociaciones más representativas de la actividad. No se realizan estimaciones, los precios se calculan en base a los datos aportados por las empresas, que son revisados.

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

El precio ponderado para cada una de las bandas de consumidores industriales se calcula como la relación entre la suma de los productos del precio para esa banda de cada una de las empresas multiplicado por la energía correspondiente a cada empresa y dividido por el total de energía de todas las empresas que han participado en la encuesta. Este cálculo se realiza para los tres niveles de precios que se envían.

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

Household end-users

(to be reported on a voluntary basis)

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

Para la categoría de consumidores domésticos, tanto en mercado libre como suministro de último recurso, han participado las principales comercializadoras con mayor cuota de mercado en cada una de las opciones, incluyendo las cinco comercializadoras de último recurso,.

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

Más del 95% del total de energía suministrada.

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

La encuesta es de ámbito nacional y se realiza dos veces al año, para el 1º y 2º semestre de cada año, y participan las empresas comercializadoras que se agrupan en las asociaciones más representativas de la actividad. No se realizan estimaciones, los precios se calculan en base a los datos aportados por las empresas, que son revisados.

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

El precio ponderado para cada una de las bandas de consumidores industriales se calcula como la relación entre la suma de los productos del precio para esa banda de cada una de las empresas multiplicado por la energía correspondiente a cada empresa y dividido por el total de energía de todas las empresas que han participado en la encuesta. Este cálculo se realiza para los tres niveles de precios que se envían.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	> 95%	
Band DB	> 95%	
Band DC	> 95%	
Band DD	> 95%	
Band DE	> 95%	

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

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

FRANCE

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

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

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

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

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

Contribution au Service Public de l'Electricité (CSPE)

(Charge for public service of electricity)

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

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

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

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

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

Final consumers are exempted from CSPE:

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

In 2012, 95 TWh should be exempted from CSPE, for a total final consumption of 476 TWh.

Contribution tarifaire d'acheminement (CTA)

(Grid charge)

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

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

From August 2009 to July 2010, the level of CTA was between 7.74 € per year ("basic blue" tariffs, 3 kVA) and 2 809 € per year ("green A EJP TLU", 36kVA). From August 2010 to July 2011, it was between 8.01 € and 2 939 € per year. From August 2011 to July 2012, the level of CTA is between 8.42 € and 3 811 € per year. Between August 2010 to July 2011, it was between 8.01 € and 2 939 € per year. Since August 2011, the level of CTA is between 8.56 € and 3 766 € per year.

Taxes locales sur la consommation finale d'électricité (TLCFE)
(Local taxes on electricity final consumption)

The mechanism for TLCFE was the following till December 2010. Municipal taxes (from 0 to 8%) and departmental taxes (from 0 to 4%) were levied as a percentage of the excluding tax price. This tax was applied to 80% of the invoices for "low" consumers (electrical capacity below 36 kVA), and 30% for "medium" consumers (electrical capacity between 36 and 250 kVA). "High" consumers (electrical capacity above 250 kVA) and street lighting were exempted. In 2008, 400 M€ were gathered from industrial consumers.

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

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

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

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

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

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

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

"Small" consumers (electrical capacity below 36 kVA):

The VAT rate for subscription (including CTA) is 5.5%, the VAT rate for consumption (including CSPE and TLCFE) is 19.6%.

Medium and high consumers (electrical capacity above 36 kVA):

The VAT rate is 19.6% for the total invoice.

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

(to be reported on a voluntary basis)

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

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

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

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

Contribution au Service Public de l'Electricité (CSPE)

(Charge for public service of electricity)

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

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

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

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

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

Final consumers are exempted from CSPE:

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

In 2012, 95 TWh should be exempted from CSPE, for a total final consumption of 476 TWh.

The rate of value added tax on CSPE is 19.6%.

Contribution tarifaire d'acheminement (CTA)

(Grid charge)

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

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

From August 2009 to July 2010, the level of CTA ranged between 7.17 € per year ("basic blue" tariffs, 3 kVA) and 92.1 € per year ("tempo" tariffs, 36 kVA). From August 2010 to July 2011, it ranged between 7.43 and 95.1 € per year. From August 2011 to July 2012, it ranged between 7.74 and 98.9 € per year. From August 2012, it ranges between 7.91 and 101 € per year.

Taxes locales sur la consommation d'électricité (TLCFE)

(Local taxes on electricity final consumption)

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

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

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

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

VAT

The VAT rate for subscription (including CTA) is 5.5%, the VAT rate for consumption (including CSPE and TLCFE) is 19.6%.

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

Industrial end-users

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

For 1st semester 2012, 6 undertakings were surveyed and all of them actually answered: 4 suppliers and 2 companies running the transport/routing network (ErDF and RTE).

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

For 1st semester 2012, according to the CRE data, the suppliers which were surveyed represent 88.7 % of the whole market (261.6 TWh out of 294.8 TWh). All of them answered.

In 2013, the list of surveyed suppliers will be reviewed, so that they represent 95% of the volume of the market.

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

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

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

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

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

This assessment has been done for the first time for the figures regarding the second semester 2012, to be reported before 28th February 2013. The other suppliers that answered at time were taken into account for the estimation.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

For 1st semester 2012, 2 undertakings were surveyed and actually answered.

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

For 1st semester 2012, according to the CRE data, the suppliers who actually answered for the residential market represent 92.5 % of the whole market (134.31 TWh out of 145.2 TWh). All of them answered.

In 2013, the list of surveyed suppliers will be reviewed, so that they represent 95% of the whole market in volume.

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

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

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

An average price per semester is estimated with these different options, weighted by the importance of these different options in the total consumption. Then the growth rate between the current semester and the equivalent semester of the previous year enables to estimate the national prices for the current semester, based on the level of prices already got last year. This process is set up for all kinds of prices: all taxes and levies excluded, VAT excluded, and all taxes included.

This assessment has been done for the first time for the figures regarding the second semester 2012, to be reported before 28th February 2013. It's only made for EdF owing to

their delay to answer. The other suppliers answer at time and their data can be registered at time for the estimation.

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	1 706 306	
Band DB	11 527 394	
Band DC	28 625 423	
Band DD	74 996 369	
Band DE	23 041 801	

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

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

ITALY

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

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

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

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

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

They are:

- A2 covering decommissioning costs of nuclear plants
- A3 covering incentives to renewable generation
- A4 covering costs for subsidized customers (state railways)
- A5 covering costs of R&D
- AS covering the “social bonus”
- MCT for geographical compensation measures
- UC4 relative to tariff surcharges
- UC7 covering costs arising from measures to promote energy efficiency in end uses

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

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

UC3 and UC6:

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

Excise duty:

For consumption up to 1200 MWh per month

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

For consumption over 1200 MWh per month

- 12.5 €/MWh for the first 200 MWh of consumption during the month
- 4280 € at a fixed for consumption over 200 MWh

Additional provincial tax:

As of January 2012 two decrees of the Ministry of Economy and Finance of 12.30.2011 (published in Official Gazette no. 304 of 12.31.2011) suppressed the Additional

provincial tax. The rate of Excise duty was increased to maintain the same revenue from taxes.

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

VAT

21% of the price including Excise duty.

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

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

(to be reported on a voluntary basis)

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

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

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

The same as for industrial customers.

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

Excise duty:

For clients with a capacity of 3 kW

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

For clients with a capacity greater than 3 kW

- 0.0227 €/kWh

Additional municipal tax

As of January 2012 two decrees of the Ministry of Economy and Finance of 12.30.2011 (published in Official Gazette no. 304 of 12.31.2011) suppressed the Additional municipal tax. The rate of Excise duty was increased to maintain the same revenue from taxes.

VAT

10% of the price including Excise duty.

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

Industrial end-users

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

305 undertakings participated in the last survey (IV quarter)

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

96% this figure is based on provisional data (provided by Terna) on industrial consumption.

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

The survey is carried out every 3 months and concerns revenues data.

All sellers to the final market (400 not distinguished by sellers to domestic clients and sellers to industrial clients) are obliged to participate (on average 43 sellers didn't send data).

Some sellers use estimations in the survey.

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

National prices are weighted by volumes.

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

Household end-users

(to be reported on a voluntary basis)

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

239 undertakings participated in the last survey (IV quarter)

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

89% this figure is based on provisional data (provided by Terna) on domestic consumption.

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

The survey is carried out every 3 months and concerns revenues data.

All sellers to the final market (400 not distinguished by sellers to domestic clients and sellers to industrial clients) are obliged to participate (on average 43 sellers didn't send data).

Some sellers use estimations in the survey.

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

National prices are weighted by volumes.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	5.367.804	
Band DB	20.291.909	
Band DC	27.197.922	
Band DD	8.444.170	
Band DE	723.816	

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

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

CYPRUS

CYPRUS

ELECTRICITY AUTHORITY OF CYPRUS

National Currency: Euro

1. Electricity Supply in Cyprus

The Electricity Authority of Cyprus (EAC) is the sole electricity supplier in Cyprus.

2. Taxes on electricity

Taxes include:

- VAT at a rate of 17%
- Levy for the promotion of renewable energy sources and energy conservation at a rate of 0,50 cent/kWh as from 15/5/2012
- Public Service Obligations levy of 0,134 cent/kWh plus VAT as from 1/8/2010.
- CO₂ emissions levy as from 1/3/2010, which varies monthly depending on the cost of the CO₂ allowance deficiency

NOTE:

The temporary surcharge of 6,96% introduced as from 1st of October 2011 to cover the additional fuel cost due to the introduction of temporary Generator units in the destroyed Vassilikos Power Station was reduced to 5,75% as from 1st of August 2012.

LATVIA

1. General framework

The tariffs for network services and sales for end consumers are calculated based on methodologies approved by the Public Utilities Commission (the Regulator). According to the law the Regulator is a institution, checking and approving transmission, distribution and end-user tariffs.

As regards generation, only prices for electricity purchased in the framework of obligatory purchase are regulated. Prices (tariffs) are set either by the regulator according to methodologies, or by the public trader according to the regulations of Cabinet of Ministers.

Full liberalization of the electricity market was completed as of 1st July 2007.

Directive 2009/72 was entirely implemented by the amendments to the Electricity Market Law of 8th July 2011.

In accordance with Paragraph 6 of Article 32 of the Electricity Market Law customers, who do not have the right to receive a universal service in accordance with Paragraph 1, Section 34 of this Law, shall purchase electricity from a trader for an agreed price.

Paragraph 1, Section 34 says that all household customers and other final customers who conform to the requirements specified by the Cabinet are entitled to receive a universal service.

Users entitled for universal service are households and commercial entities who's connection point to the grid complies with 2 criteria: voltage not exceeding 400V and capacity not exceeding 100A . These criteria were set by Paragraph 13 of the Cabinet of Ministers Regulation No. 914 "Regulations on the Trade and Use of Electricity" adopted on 29th November 2011. As from 1st April 2012 approx. 4550 customers lost rights for the universal service and became electricity market participants.

In accordance with amended Paragraph 13 of the Cabinet of Ministers Regulation No. 914 "Regulations on the Trade and Use of Electricity" of 31st August 2012 says that users entitled for universal service are households and customer who purchases electricity only to deliver it to the sub-customers who buys and uses electricity in their households for their own use, except for commercial or other professional needs, who's connection point to the grid complies with 2 criteria: voltage not exceeding 400V and capacity not exceeding 100A . It means that from 1st November 2012 all commercial entities (approx. 20000 customers) became the open electricity market participants without regulated tariffs.

Due to amendments in the Regulations the regulated market share (by consumption) decreased to approx. 34% on 1st April 2012 and to approx. 25% on 1st November 2012. At this moment 75% of electricity market (measured by consumption) is open, regulated tariffs are only applicable for households.

2. Electricity pricing

As mentioned above, the Regulator approves transmission and distribution tariffs, as well as end-user tariffs applied to all customers that have are entitled for the universal service (from the 1st of November 2012 only households). End-user tariffs comprise of:

- price for electricity,
- component for subsidized energy generation,
- transmission and distribution network services,
- supply service.

2.1. Industrial consumers

Tariffs are differentiated on the basis of the following factors:

- supply voltage (0.4 kV lines, 0.4 kV buses, 6-20 kV lines, 6-20 kV buses, 110 kV lines and 110 kV buses),
- usage time (day zone, night zone and maximum hours),
- level of contracted maximum load.

2.2. Domestic consumers

Tariffs are differentiated on the basis of the following factors:

- the size of main fuse;
- usage time (day and night zones).

3. Taxes on electricity

Tariffs are subjected to VAT at a rate of 22% until 1st of July 2012 and 21% from the 1st of July 2012. The same VAT rate are for industrial customers and households.

LITHUANIA

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

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

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

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

None.

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

According to the Law on Excise Duties, the following tariffs of excise duties are applied: 0.35 cent/kWh, 0.18 cent/kWh or excise duty is not applied. Excise duties identified on the industrial end-users invoices are considered not recoverable.

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

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

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

(to be reported on a voluntary basis)

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

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

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

None.

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

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

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

Industrial end-users

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

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

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

The sampled undertakings supplied 91.6% of the total consumption of electricity for industrial end-users in 2011.

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

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

The sampled undertaking supplied 100% of the total consumption of electricity for household end-users in 2011.

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

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

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

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

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

Band	Consumption Volumes* (MWh), 2012	Remarks
Band DA	282301	
Band DB	868003	
Band DC	693025	
Band DD	496430	
Band DE	138278	

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

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

LUXEMBOURG

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

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

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

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

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

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

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

where:

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

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

- categorie A: 12,2euro/MWh
- categorie B: 3,80 euro/MWh
- categorie C: 0,80 euro/MWh

where:

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

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

The VAT level is 6%.

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

(to be reported on a voluntary basis)

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

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

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

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

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

- o categorie A: 1,00 euro/MWh

where:

- categorie A: annual consumption below 25 MWh

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

- o categorie A: 11,2 euro/MWh

where:

- categorie A: annual consumption below 25 MWh

The VAT level is 6%.

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

Industrial end-users

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

Two suppliers participated in the survey of February 2012.

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

The survey covered 83% of the market.

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

We apply a new methodology for our survey:

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

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

Two suppliers participated in the survey of February 2012.

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

The survey covered xx% of the market.

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

We apply a new methodology for our survey:

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

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

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA		Confidential data
Band DB		Confidential data
Band DC		Confidential data
Band DD		Confidential data
Band DE		Confidential data

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

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

HUNGARY

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

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

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

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

- *None.*

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

- *Financial support for the stranded costs of conversion of the cogeneration process ('heat cent'): 1,20 HUF/kWh*
- *Support for the restructuring of the coal industry ('coal cent'): 0,19 HUF/kWh*
- *Support for the price discount of electricity purchases of pensioners and employees of the electricity industry: 0,07 HUF/kWh*

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

- *Value Added Tax (VAT) : 27%*
- *Energy Tax: 0,295 HUF/kWh*
 - *Energy tax (electricity, natural gas and coal) recoverable only:*
 - *a) by any person who uses energy for generating electricity for feeding it to a distribution or transmission network;*
 - *b) by any person operating a power plant or a district heat producing facility who uses energy for the co-generation of heat and electricity;*
 - *c) by any person operating a district heat producing facility (including the services for the provision of central heating and hot water as prescribed by specific other decree) who uses energy for generating heat for servicing private consumers;*
 - *d) by any person who uses any energy products in chemical reduction, electrolytic or metallurgical processes;*
 - *e) by any person who uses natural gas as a basic material for chemical processes;*
 - *f) by any person who uses energy for generating electricity for own use;*
 - *g) by any person who deposits natural gas into a gas storage facility to fill up or maintain the level of cushion gas reserve, or who deposits natural gas into a transmission or distribution pipeline to fill up the transmission or distribution pipeline;*
 - *h) by any authorized network operator who uses energy for the purpose of making up network losses.*
 - *i) by any person who uses coal for reasons other than fuel for heating.*

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

(to be reported on a voluntary basis)

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

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

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

- *None.*

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

- *Financial support for the stranded costs of conversion of the cogeneration process ('heat cent'): 1,20 HUF/kWh*
- *Support for the restructuring of the coal industry ('coal cent'): 0,19 HUF/kWh*
- *Support for the price discount of electricity purchases of pensioners and employees of the electricity industry: 0,07 HUF/kWh*
- *Value Added Tax (VAT) : 27%*

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

Industrial end-users

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

- *Our data based on our licensee's monthly reports. In the 2nd semester 37 licensees sold electricity to the industrial end-users.*

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

- *100%*

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

- *Our calculations are based on our licensee's monthly reports.*

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

- *Amount of the sold electricity.*

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

Household end-users

(to be reported on a voluntary basis)

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

- *Our data based on our licensee's monthly reports. In the 2nd semester 10 licensees sold electricity to the household end-users.*

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

- *100%*

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

- *Our calculations are based on our licensee's monthly reports.*

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

- *Amount of the sold electricity.*

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	883 305	2 nd semester of 2012
Band DB	1 906 317	
Band DC	1 573 998	
Band DD	624 657	
Band DE	107 384	

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

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

MALTA

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

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

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

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

Not applicable

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

Not applicable

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

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

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

(to be reported on a voluntary basis)

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

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

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

Not applicable

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

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

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

Industrial end-users

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

The electricity prices for industrial end users were derived from the billing database of ARMS Ltd. Data for all industrial electricity bills was extracted from this database and was averaged accordingly.

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

Since administrative data was used there was 100% coverage

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

No survey was conducted.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

Existing administrative data was used for calculating the electricity rates as specified in the bands structure.

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

Since administrative data was used there was 100% coverage

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

No survey was conducted.

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

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

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

Band	Consumption Volumes* (KWh)	Remarks
Band DA	<1000	
Band DB	1000 < 2500	
Band DC	2500 < 5000	
Band DD	5000 < 15000	
Band DE	≥15 000	

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

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

NETHERLANDS

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

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

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

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

Energy tax

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

Not applicable

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

Vat

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

(to be reported on a voluntary basis)

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

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

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

Not applicable

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

Vat

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

Industrial end-users

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

5

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

90%

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

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

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

Ratio sum of : sales/amount

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

Household end-users

(to be reported on a voluntary basis)

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

5

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

90%

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

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

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

Ratio sum of : sales/amount

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	162597	
Band DB	2312127	
Band DC	5743758	
Band DD	4790675	
Band DE	1989119	

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

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

AUSTRIA

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

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

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

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

Electricity consumers are invoiced for the electricity levy, the flat metering point charge, the community levy and VAT.

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

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

Flat metering point charge: The flat metering point charge is one of the two components of the renewable electricity support scheme, which replaced the surcharges levied on the system charges in 2007.

<i>Metering point charges from 2007–2009 under section 22a(1) Ökostromgesetz 2006 (Green Electricity (Amendment) Act)</i>	
	<i>€/ calendar year</i>
<i>System users connected to grid levels 1–3</i>	<i>€15,000.00</i>
<i>System users connected to grid level 4</i>	<i>€15,000.00</i>
<i>System users connected to grid level 5</i>	<i>€ 3,300.00</i>
<i>System users connected to grid level 6</i>	<i>€ 300.00</i>
<i>System users connected to grid level 7</i>	<i>€ 15.00</i>

Community levy: The community levy is charged by some local authorities for the use of public land, e.g. for electricity networks.

The electricity levy: Like the other energy forms — such as oil or LP gas — electricity is subject to a separate tax. The legal basis for this tax is the federal act imposing a levy on the supply and consumption of electrical energy (Elektrizitätsabgabegesetz [Electricity Levy Act]), Federal Law Gazette no 201/1996 as amended by FLG I no 26/2000. The levy is 1.5 cent/kWh. All electricity supplies are subject to it, with the exception of power provided to an electricity supply company. This is because in the latter case most of the power is supplied to others. If an electricity supply company does not pass on part of the electricity supplied to it or generated by it but uses it for purposes other than supply, then that part is subject to tax. This mainly relates to power used for lighting, heating and similar purposes in offices and other buildings. Electricity used to generate power and transport it to consumers is exempt from the levy. An example of own use for power generation is the electricity generated to pump water up to a reservoir at a pumped

storage station. Electricity consumed when transmitting power to transformers, etc. is also exempt.

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

All the components of electricity prices are subject to 20% VAT.

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

(to be reported on a voluntary basis)

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

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

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

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

Following taxes are charged:

- Electricity Tax of 1,5 Cent/kWh
- Renewable surcharge per metering point: 11 Euro/metering point/year for voltage level 7 (household consumer)
- Renewable surcharge: 3,412 €/metering point/year and 1,117 Cent/kWh
- Tax for use of public properties of 0,68 Cent/kWh in Klagenfurt und 6% on total energy and distribution costs
- Value added tax (20%)

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

Industrial end-users

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

The number of undertakings participating in the survey second semester 2012 was as follows:

- electricity suppliers: 23
- electricity grid operators: 15

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

The table shows the volume of electricity surveyed compared to the volume of gas and electricity and gas consumed by industry and the service sector according to Austria's

balances balances (*currently available until reporting year 2011 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”.

Volumes reported by suppliers and net operators compared to Energy Balances for electricity:

in MWh	2009	2010	2011	2012
Electricity supplier	26.424.788	27.964.991	28.459.451	22.429.495
Electricity net operator	30.916.452	31.840.085	32.662.257	29.248.892
Coverage electricity supplier compared to Industry (Energy balances)	99,1%	104,0%	106,2%	n.a.
Coverage Net operator compared to Industry (Energy balances)	116,0%	118,4%	121,8%	n.a.
Coverage electricity supplier compared to Industry + Service Sector (Energy balances)	71,2%	71,7%	71,5%	n.a.
Coverage net operator compared to Industry + Service Sector (Energy balances)	83,3%	81,6%	82,1%	n.a.

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

For conducting the survey electricity prices charged to industrial end-users the professional association “Österreichs E-Wirtschaft” provided a list of their member undertakings for this survey. It was considered to reach the targeted representative volume with contacting these member undertakings whereby in case of electricity only the most essential companies, which were assumed to be sufficient for a representative market coverage, were included in the survey. In case of “Österreichs E-Wirtschaft” the list of contacts of 32 suppliers and of 18 grid operators was provided

Statistics Austria provided electronic questionnaires for the respondents. The filled in questionnaires were sent back electronically by E-Quest.

The survey includes all electricity suppliers and electricity grid operators, that supply electricity to industrial end-users, provided by “Österreichs E-Wirtschaft”;

The number of undertakings participating in the survey was as follows:

- electricity suppliers: 23
- electricity grid operators: 15
-

The reasons given by non-response undertakings for not answering the questionnaire were:

- Gas was used for electricity generation in power plants or in CHP plants
- No volumes were delivered to industrial end-users
- Energy supply to industrial-end-users is outsourced, so the information was provided by another undertaking
- Undertakings were active on the market for less than half a year
- In case of electricity, energy suppliers that did not respond mainly were smaller public utility companies.

Energy suppliers were asked to report for each consumption band

- the revenue related to “energy and supply”
 1. excluding taxes and levies
 2. excluding VAT and other recoverable taxes
 3. including all taxes, levies and VAT as well as
- the corresponding volume of kWh

Grid operators were asked to report for each consumption band

- the revenue related to “operating the grid”
 1. excluding taxes and levies
 2. excluding VAT and other recoverable taxes
 3. including all taxes, levies and VAT as well as
- the corresponding volume of kWh.

Data is collected twice per year, at the beginning of each six-month period (January and July) and refers to the average prices paid by industrial end-users for gas over the previous six months. The results are sent to Eurostat within two months after collection.

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

Prices are calculated as weighted average prices by using the market shares of the energy suppliers and net operators of electricity as weighting factors. Due to this break down it is possible to calculate “net” prices” and “energy and supply” prices separately. The market shares were calculated separately for each band. Basing on the ratio between the revenue related to “energy and supply” respectively the revenue related to “operating the net” and the corresponding volume of kWh (in case of electricity) per consumption band 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 electricity (in Euro per kWh) on a semiannual basis.

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

Household end-users

(to be reported on a voluntary basis)

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

Data was calculated for all 13 Local Player and the biggest alternative supplier for each band.

Each one of the Local Player and the alternative supplier was weighted with his market share.

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

89 %

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

Half yearly basis

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

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

The consumption of households used for price weighting was 11.140 MWh, the consumption volumes per band are not available.

Band	Consumption Volumes* (MWh)	Remarks
Band DA		
Band DB		
Band DC		
Band DD		
Band DE		

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

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

POLAND

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

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

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

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

There is no possibility to calculate or exclude such taxes and levies.

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

Excise duty is charged for electricity at the rate of 0,02 PLN/kWh. Excise duty is one of the price components presented on the invoices and paid by the electricity consumers. Supply undertakings transmit the excise duty revenues to the state budget.

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

The only tax is VAT at the rate of **23%**

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

(to be reported on a voluntary basis)

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

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

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

There is no possibility to calculate or exclude such taxes and levies.

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

The only tax is VAT at the rate of **23%**

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

Industrial end-users

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

54 supply undertakings

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

100 %

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

Electricity supply undertakings have to fill up a questionnaire applied in the framework of this survey. All information is collected and then used to calculate weighted average national electricity prices.

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

Basically we don't use estimations.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

54 supply undertakings

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

100 %

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

Electricity supply undertakings have to fill up a questionnaire applied in the framework of this survey. All information is collected and then used to calculate weighted average national electricity prices.

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

Basically we don't use estimations.

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	2 442 708	
Band DB	10 145 467	
Band DC	10 053 573	
Band DD	6 038 396	
Band DE	1 931 018	

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

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

PORTUGAL

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

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

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

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

The item “Network” includes a significant amount related to concession fees. According to Portuguese law, local authorities are entitled to develop the activity of low voltage distribution under their area of influence. However, they have transferred such activity to the National Distribution Network Operator, under contracts regulated by law, according to which the company must pay a concession fee.

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

The item “Non-recoverable Taxes & Levies” includes all other costs, mainly related with energy policy, such as renewable surcharges, costs of Regulatory activities, extra costs associated with the islands, stranded costs related to the generation activity and other costs related to environmental programs and finance institutions such as the Energy Regulatory Authority (ERSE) and the Competition Authority (AdC).

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

23% of VAT from 2012.

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

(to be reported on a voluntary basis)

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

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

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

The item “Network” includes a significant amount related to concession fees. According to Portuguese law, local authorities are entitled to develop the activity of low voltage

distribution under their area of influence. However, they have transferred such activity to the National Distribution Network Operator, under contracts regulated by law, according to which the company must pay a concession fee.

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

Apart 23% of VAT, low voltage customers also pay a fixed fee related with the use of electric facilities, to which The Directorate General for Energy and Geology is entitled. This fee amounts to 0,07 cents per household and 0,35 cents per non-household low voltage customer. It also includes 1eur/Mwh of ISP (an excise tax).

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

Industrial end-users

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

7 suppliers

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

Almost 100% of the market

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

The survey is carried out on a half yearly basis and the regions of Açores and Madeira were considered, although they represent only 3% of the global market.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

7 suppliers

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

Almost 100 % of the market

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

The survey is carried out on a half yearly basis and regions Açores and Madeira were considered, although they represent only 3% of the global market.

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

The survey is carried out on a half yearly basis, through queries to a commercial database, in order to extract global invoices and global consumption for each consumption band. With this information we calculate weighted average national prices.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	442956666	
Band DB	1591872622	
Band DC	2237832484	
Band DD	1502384270	
Band DE	447428039	

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

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

ROMANIA

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

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

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

- we do not have any such taxes;

Source: Romanian Energy Regulatory Authority (ANRE)

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

- we do not have any such taxes;

Source: Romanian Energy Regulatory Authority (ANRE)

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

– Value added tax (VAT) of 24%, and excise duty, which for 2012 amounted to 0.50 EUR/MWh at a rate of 1 EUR = 4.3001 lei and the contribution for high efficiency cogeneration, which amounted to 0.0212 lei/kWh, starting with 1st of July 2012.

Source: Romanian Energy Regulatory Authority (ANRE)

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

(to be reported on a voluntary basis)

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

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

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

- we do not have any such taxes;

Source: Romanian Energy Regulatory Authority (ANRE)

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

– Value added tax (VAT) of 24%, and excise duty, which for 2012 amounted to 0.50 EUR/MWh at a rate of 1 EUR = 4.3001 lei and the contribution for high efficiency cogeneration, which amounted to 0.0212 lei/kWh, starting with 1st of July 2012.

Source: Romanian Energy Regulatory Authority (ANRE)

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

Industrial end-users

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

- When calculating the average prices, data were taken into account which had been provided by 5 primary suppliers and 37 suppliers who operate on the competitive electricity market in Romania. We would point out that these data relate to the period from 1 January 2012 to 31 December 2012.

Source: Romanian Energy Regulatory Authority (ANRE)

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

The market share for the categories of non-household customers reported is 66% of total consumption for the country for the period 1 January 2012 to 31 December 2012 and this is broken down as follows:

- the consumption of consumers of electricity other than household consumers and those treated as household consumers who are supplied under the regulated scheme represents 37.75% of the total consumption of non-household consumers for the period 1 January 2012 – 31 December 2012; the data were reported by the 5 primary suppliers;

- the consumption of consumers of electricity other than household consumers and those treated as household consumers who are supplied under the competitive scheme represents 62.25% of the total consumption of non-household consumers for the period 1 January 2012 – 31 December 2012;.

We would point out that all economic operators involved in supplying electricity in Romania were surveyed.

Source: Romanian Energy Regulatory Authority (ANRE)

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

With a view to undertaking this report, Order No 117/2008 of the President of ANRE was issued approving the '*Methodology for reporting information relating to electricity consumers*', which suppliers use to report on the structure of average prices by category of consumers.

The report is carried out on the basis of categories of consumers (IA-IG and DA-DE), and is carried out separately for captive consumers and eligible consumers. The data reported represent average selling prices to consumers (without any tax), the relevant taxes, the average network price (figure resulting from dividing the value of the services attributed to the respective category of consumers – the tariff for transport services, the tariff for system services, the tariff for services provided by the centralised market operator, the tariff for distribution services – by the total quantity of electricity sold to the respective category of consumers) and the consumption of electricity for each category. These data are forwarded every six months for the periods 1 January – 30 June and 1 July – 31 December.

The average selling prices to consumers per tranche of consumption represent the relationship between the value of sales of electricity and the half-yearly consumption analysed. The value of the revenue from the sale of electricity also contains consumption estimates (estimates for the subsequent billing period are added and estimates for the previous period are deducted).

All economic operators involved in supplying electricity in Romania provide these data, so there are no areas/regions for which we do not have information.

Source: Romanian Energy Regulatory Authority (ANRE)

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

The average prices reported by Romania represent the weighted average (depending on the consumption of electricity) of average prices reported by the electricity suppliers surveyed.

Source: Romanian Energy Regulatory Authority (ANRE)

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

Household end-users

(to be reported on a voluntary basis)

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

- When calculating the average prices, data were taken into account which had been provided by 5 primary suppliers and 2 electricity producers (which provide electricity to household consumers supplied from their own installations). We would point out that these data relate to the period from 1 January 2012 to 31 December 2012.

Source: Romanian Energy Regulatory Authority (ANRE)

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

- The market share for the categories of household customers reported is 34% of total consumption for the country for the period 1 January 2012 to 31 December 2012; the data were reported by the 5 primary suppliers and by the 2 producers who supply electricity to household consumers from their own installations;

- the consumption of household consumers and those treated as household consumers who are supplied under the regulated scheme represents 99.98 % of the total consumption to household consumers and those treated as household consumers for the period 1 January 2012 – 31 December 2012; the data were reported by the 5 primary suppliers;

- the consumption of household consumers and those treated as household consumers who are supplied under the competitive scheme represents 0.02% of the total consumption to household consumers for the period 1 January 2012 – 31 December 2012; the data were reported by the 2 producers who supply electricity to household consumers from their own installations

We would like to point out that all economic operators involved in supplying electricity in Romania were surveyed.

Source: Romanian Energy Regulatory Authority (ANRE)

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

The calculations were done in the same way as under point E.2.A.3 (accordingly to the ANRE document no. 11526/07.03.2013).

Source: Romanian Energy Regulatory Authority (ANRE)

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

The calculations were done in the same way as under point E.2.A.4 (accordingly to the ANRE document no. 11526/07.03.2013).

Source: Romanian Energy Regulatory Authority (ANRE)

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	2591484	-
Band DB	5009211	-
Band DC	2967007	-
Band DD	1135641	-
Band DE	290849	-

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

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

Source: Romanian Energy Regulatory Authority (ANRE)

SLOVENIA

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

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

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

EUR/kWh	
Excise	0,00305
Addition to fuel prices for the improvement of energy efficiency	0,0005
Supplement to the network charge for the operation of Energy Agency	0,00017
Supplement to the network charge for the operation of Power Market Operator	0,00013

EUR/kW/month	Average value for 2010
Contribution to provide security of supply by using domestic primary energy sources for electricity production	0,06787
Contribution to support the production of electricity in high efficiency cogeneration and from renewable resources	0,36550

Monthly contribution depends from a connected power, voltage level, consumer category and purpose of electricity use. In the table the average value is indicated.

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

/

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

EUR/kWh	
Excise	0,00305
Addition to fuel prices for the improvement of energy efficiency	0,0005
Supplement to the network charge for the operation of Energy Agency	0,00017
Supplement to the network charge for the operation of Power Market Operator	0,00013

EUR/kW/month	Average value for 2010
Contribution to provide security of supply by using domestic primary energy sources for electricity production	0,06787
Contribution to support the production of electricity in high efficiency cogeneration and from renewable resources	0,36550

Monthly contribution depends from a connected power, voltage level, consumer category and purpose of electricity use. In the table the average value is indicated.

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

Value Added Tax: 20%

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

(to be reported on a voluntary basis)

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

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

EUR/kWh	
Excise	0,00305
Addition to fuel prices for the improvement of energy efficiency	0,0005
Supplement to the network charge for the operation of Energy Agency	0,00017
Supplement to the network charge for the operation of Power Market Operator	0,00013

EUR/kW/month	
Contribution to provide security of supply by using domestic primary energy sources for electricity production	0,03308
Contribution to support the production of electricity in high efficiency cogeneration and from renewable resources	0,58844

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

/

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

Value Added Tax: 20%

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

Industrial end-users

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

13

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

100 %

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

The source for price data compilation is database of the Ministry of the economy to which all electricity suppliers are obliged to report every month. The coverage regarding supply companies as well as geographical dimension is therefore 100%. The database is harmonised with the consumption bands defined in Directive 2008/92/EC of the European Parliament and of the Council of 22 October 2008 concerning a Community procedure to improve the transparency of gas and electricity prices charged to industrial end-users (recast).

For each consumption band they report number of customers, quantities of electricity sold and average price for sold quantities.

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

For each consumption band the market shares for each supply company are calculated. The shares are used as weights for the calculation of prices on national level.

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

Household end-users

(to be reported on a voluntary basis)

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

13

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

100 %

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

The source for price data compilation is database of the Ministry of the economy to which all electricity suppliers are obliged to report every month. The coverage regarding supply companies as well as geographical dimension is therefore 100%. The database is harmonised with the consumption bands defined in Directive 2008/92/EC of the European Parliament and of the Council of 22 October 2008 concerning a Community procedure to improve the transparency of gas and electricity prices charged to industrial end-users (recast).

For each consumption band they report number of customers, quantities of electricity sold and average price for sold quantities.

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

For each consumption band the market shares for each supply company are calculated. The shares are used as weights for the calculation of prices on national level.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	159.012	
Band DB	422.563	
Band DC	979.194	
Band DD	1.408.801	
Band DE	202.084	

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

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

SLOVAKIA

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

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

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

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

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

Excise tax 1,32 €/MWh

Payment to nuclear found 3,07 €/MWh

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

VAT 20 %

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

(to be reported on a voluntary basis)

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

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

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

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

Payment to nuclear found 3,07 €/MWh

VAT 20 %

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

Industrial end-users

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

29

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

Aprox. 90 %

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

Survey is carried out on half yearly basis. Units are surveyed when they are subjects of settlement and sell electricity to final customers. Surveyed are also distributors of electricity.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

18

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

Aprox. 100 %

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

Survey carried out on half yearly basis. Units are surveyed when they are subjects of settlement and sell electricity to final customers. Surveyed are also distributors of electricity.

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	137 234	Half year consumption in price survey
Band DB	637 777	Half year consumption in price survey
Band DC	788 727	Half year consumption in price survey
Band DD	658 057	Half year consumption in price survey
Band DE	149 758	Half year consumption in price survey

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

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

FINLAND

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

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

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

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

The electricity taxation system in Finland is based on taxation on consumption of electricity. The system has two separate electricity tax levels. **Industrial customers and commercial greenhouse farmers pay 0.69 cent/kWh (class 2)** while others pay a higher rate of 1.69 cent/kWh (class 1). There is also **precautionary stock fee of 0.013 cent/kWh** for all customers. Taxes are the same in the whole country.

After 1.1.2013 the taxes will be the following:

Industrial customers and commercial greenhouse farmers pay 0.703 cent/kWh (class 2) while others pay a 1.703 cent/kWh (class 1).

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

Duty on electricity, precautionary stock fee.

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

The rate of VAT is 23 % since 1.7.2010 and it is recoverable for all industrial customers.

After 1.1.2013 VAT will be 24 %.

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

(to be reported on a voluntary basis)

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

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

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

The electricity taxation system in Finland is based on taxation on consumption of electricity. The system has two separate electricity tax levels. **Industrial customers and commercial greenhouse farmers pay 0.69 cent/kWh (class 2)** while others pay a higher rate of 1.69 cent/kWh (class 1). There is also **precautionary stock fee of 0.013 cent/kWh** for all customers. Taxes are the same in the whole country.

After 1.1.2013 the taxes will be the following:

Industrial customers and commercial greenhouse farmers pay 0.703 cent/kWh (class 2) while others pay a 1.703 cent/kWh (class 1).

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

The rate of VAT is 23 % since 1.7.2010.

After 1.1.2013 VAT will be 24 %.

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

Industrial end-users

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

The data is collected from circa 30 enterprises.

Statistics Finland's sample of data suppliers account for around 90 per cent of the electricity sold in Finland.

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

Circa 90 percent

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

The price data on electrical energy, that shall be reported six-monthly to Eurostat, is collected on a monthly basis - and not six-monthly as according the recommendation. The reason for this is that the data collected with the inquiry is used to calculate the weighted average price paid by private and corporate customers, and that figure is used in monthly producer price index calculations in the industry D Electricity, gas, steam and air conditioning supply

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

Statistics Finland calculates the average untaxed electrical energy prices by user groups that it reports to Eurostat as arithmetic means weighted by sales volumes from the data it has collected. Statistics Finland delivers these untaxed prices by user group to the Finnish Energy Market Authority, which calculates from its own data the prices for the network and non-recoverable taxes and levies as well as the totals without taxes.

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

Household end-users

(to be reported on a voluntary basis)

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

The data is collected from circa 30 enterprises.

Statistics Finland's sample of data suppliers account for around 90 per cent of the electricity sold in Finland.

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

Circa 90 percent

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

The price data on electrical energy, that shall be reported six-monthly to Eurostat, is collected on a monthly basis - and not six-monthly as according the recommendation. The reason for this is that the data collected with the inquiry is used to calculate the weighted average price paid by private and corporate customers, and that figure is used in monthly producer price index calculations in the industry D Electricity, gas, steam and air conditioning supply

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

Statistics Finland calculates the average untaxed electrical energy prices by user groups that it reports to Eurostat as arithmetic means weighted by sales volumes from the data it has collected. Statistics Finland delivers these untaxed prices by user group to the Finnish Energy Market Authority, which calculates from its own data the prices for the network and non-recoverable taxes and levies as well as the totals without taxes.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	2169631	
Band DB	12888183	
Band DC	18614655	
Band DD	60348987	
Band DE	87238049	

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

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

SWEDEN

* no updates received since 2010

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

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

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

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

Net work security fee. Per subscriber low voltage 6 SEK/year, per subscriber high voltage 500 SEK/year.

Net work surveillance fee. Per subscriber low voltage 3 SEK/year per subscriber, per subscriber high voltage 600 SEK/year.

Electricity contingency fee. Per subscriber low voltage 45 SEK/year, per subscriber high voltage 2 477 SEK/year.

Electricity certificate: market-based system. Consumers’ average cost 2009 where about 0,053 SEK/kWh according to a publication from Swedish Energy Agency.

Emission rights: market-based system. There seems to be no reliable information available on consumers’ average cost 2010.

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

Electricity tax: 0,005 SEK /kWh

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

VAT

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

(to be reported on a voluntary basis)

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

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

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

Net work security fee. Per subscriber low voltage 6 SEK/year, per subscriber high voltage 500 SEK/year.

Net work surveillance fee. Per subscriber low voltage 3 SEK/year per subscriber, per subscriber high voltage 600 SEK/year.

Electricity contingency fee. Per subscriber low voltage 45 SEK/year, per subscriber high voltage 2 477 SEK/year.

Electricity certificate: market-based system. Consumers' average cost 2009 where about 0,053 SEK/kWh according to a publication from Swedish Energy Agency
Emission rights: market-based system. There is no available information on consumers' average cost 2010.

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

VAT

Electricity tax: 0.2667 SEK/kWh, weighted tax (north of Sweden pays 0.185 SEK/kWh and the rest of Sweden 0.28 SEK/kWh).

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

Industrial end-users

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

Nine (9) electricity supplier
Four (4) network companies

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

The consumptions in MWh (total and market used in the survey) are not known

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

Survey carried out on a half yearly basis.
Regions are not excluded.
Estimations are not used (participated enterprises are supposed to be representative).

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

Arithmetic average is calculated, not weighted average.

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

Household end-users

(to be reported on a voluntary basis)

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

Nine (9) electricity supplier

Four (4) network companies

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

The consumptions in MWh (total and market used in the survey) are not known

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

Survey carried out on a half yearly basis.

Regions are not excluded.

Estimations are not used (participated enterprises are supposed to be representative)

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

Arithmetic average is calculated, not weighted average.

UNITED KINGDOM

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

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

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

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

Renewables Obligation:

The Renewables Obligation requires electricity suppliers to supply an increasing proportion of their electricity from renewable sources (12.4% in 2011/12, 15.8% in 2012/13 and 20.6% in 2013/14).

Suppliers can meet their obligation by presenting Renewable Obligation Certificates (ROCs); by paying a buy-out fund contribution (£38.69/ROC in 2011/12, £40.71/ROC in 2012/13 and £42.02/ROC in 2013/14); or a combination of the two. ROCs are issued to renewable generators for each 1 MWh of electricity generated; these are then bought by supply companies.

On average, the Obligation increases the price of electricity by around 3%.

EU Emissions Trading System:

The EU ETS sets an overall cap on the total emissions allowed from all the installations covered by the System. This is converted into allowances (1 allowance equals 1 tonne of CO₂) which are then distributed by EU member states to installations covered by the System. At the end of each year, installations are required to surrender allowances to account for their actual emissions. Installations can emit more than their allocation by buying allowances from the market. Similarly, an installation that emits less than its allocation can sell its surplus allowances.

The EU ETS covers the main energy-intensive industries including electricity generation in power stations. As such, this has an impact on wholesale electricity prices which are, in part, passed on to all non-domestic consumers of electricity.

On average, around 3% of non-domestic electricity bills are attributable to the EU Emissions Trading System.

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

Climate Change Levy (CCL):

The CCL came into effect from 1st April 2001 and applies to all non-domestic use of energy.

The full rate of the Climate Change Levy (CCL) from 1 April 2012 is 0.509 p/kWh for electricity, and energy intensive industries receive a 65% levy discount where they have committed to challenging energy saving targets in negotiated agreements with the

Government. From 1 April 2013, the full rate of CCL will increase to 0.524 p/kWh and the discount will increase to 90%.

On average, the CCL increases the price of electricity by around 4 - 5%.

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

Value Added Tax (VAT):

VAT on non-domestic electricity is levied at 20% from 4 January 2011 (17.5% beforehand).

<http://www.hmrc.gov.uk/vat/rates-explained.htm>

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

(to be reported on a voluntary basis)

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

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

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

Renewables Obligation:

The Renewables Obligation requires electricity suppliers to supply an increasing proportion of their electricity from renewable sources (12.4% in 2011/12, 15.8% in 2012/13 and 20.6% in 2013/14).

Suppliers can meet their obligation by presenting Renewable Obligation Certificates (ROCs); by paying a buy-out fund contribution (£38.69/ROC in 2011/12, £40.71/ROC in 2012/13 and £42.02/ROC in 2013/14); or a combination of the two. ROCs are issued to renewable generators for each 1 MWh of electricity generated; these are then bought by supply companies.

On average, the Obligation increases the price of electricity by around 3%¹.

EU Emissions Trading System:

The EU ETS sets an overall cap on the total emissions allowed from all the installations covered by the System. This is converted into allowances (1 allowance equals 1 tonne of CO₂) which are then distributed by EU member states to installations covered by the System. At the end of each year, installations are required to surrender allowances to account for their actual emissions. Installations can emit more than their allocation by buying allowances from the market. Similarly, an installation that emits less than its allocation can sell its surplus allowances.

The EU ETS covers the main energy-intensive industries including electricity generation in power stations. As such, this has an impact on wholesale electricity prices which are, in part, passed on to domestic consumers of electricity.

On average, around 3% of domestic electricity bills are attributable to the EU Emissions Trading System¹.

Carbon Emission Reduction Target (CERT):

The Carbon Emissions Reduction Target (CERT) 2008 – 2011 follows on from the Energy Efficiency Commitment (EEC) 2005 – 2008 and is an obligation on energy suppliers to achieve a targeted reduction in the carbon emissions generated by the domestic sector. Suppliers meet this target by promoting the uptake of low carbon energy solutions to household energy consumers. CERT has now been extended until December 2012.

On average, around 3% of domestic electricity bills are attributable to the cost of the CERT program¹.

At the end of CERT, the Energy Company Obligation (ECO) will come into effect. The effect of this on energy prices will be reflected in future submissions.

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. Approximately 1% of domestic electricity bills are attributable to this policy¹.

Community Energy Saving Programme (CESP)

This policy requires gas and electricity suppliers and electricity generators to deliver energy saving measures to domestic consumers in specific low income areas of Great Britain in order to improve energy efficiency standards, and reduce fuel bills by promoting “whole house” approach (i.e. a package of energy efficiency measures best suited to the individual property). However, less than 1% of domestic electricity bills are attributable to this policy¹.

Feed-in Tariff Scheme (FiTs)

The Feed-in Tariffs (FiTs) scheme was introduced on 1 April 2010, to encourage deployment of additional small-scale (less than 5MW) low-carbon electricity generation. It allows individuals, organisations, businesses and communities to invest in small-scale low-carbon electricity, in return for a guaranteed payment from an electricity supplier of their choice for the electricity they generate and use as well as a guaranteed payment for unused surplus electricity they export back to the grid.

On average, less than 1% of domestic electricity bills are attributable to the cost of the FiTs program¹.

¹ These figures should be treated with caution, as they are based on analysis of the effects of these policies on bills in 2011. 2012 analysis is not yet available.

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

Value Added Tax (VAT):

VAT is currently levied at 5% on all domestic electricity supplies.

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

Industrial end-users

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

Seven.

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

71%

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

Electricity supply companies surveyed are asked to report volumes and values of sales in each of the sizebands specified. They are asked to report value excluding all taxes, value excluding VAT, and value including all taxes.

Average prices are calculated by summing the volumes and values in each price band and using the amalgamated volume and value data to calculate prices for each sizeband excluding all taxes, excluding VAT, and including all taxes.

The survey is conducted quarterly, with the data reported for quarters 1 and 2 amalgamated to produce the S1 return, and the data for quarters 3 and 4 amalgamated to produce the S2 return

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

Six

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

85 per cent

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

The electricity supply companies surveyed are asked to report both the volumes and values of sales in each of the sizebands specified. They are asked to report value in three different ways:

- i) The value *excluding all taxes*;
- ii) The value *excluding VAT*, and;
- iii) The value *including all taxes*.

Average prices are then calculated by summing the volumes and values in each price band across all of the electricity supply companies. The prices per kWh in each sizeband are then calculated using the amalgamated volume and value data. Three sets of prices are produced, corresponding to each of the value types listed above.

The survey is conducted quarterly, with the data reported for quarters 1 and 2 amalgamated to produce the S1 return, and the data for quarters 3 and 4 amalgamated to produce the S2 return.

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

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

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	1,542,648	
Band DB	10,184,390	
Band DC	41,284,782	
Band DD	37,295,614	
Band DE	4,811,026	

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

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

NORWAY

* no updates received since 2010

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

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

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

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

The electricity producers pays ground rent and tax on natural resources, but these are not to be included here? The electricity producers also pays concession fees to the municipality where the production is and to the state.

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

Tax on consumption of electricity. In 2010 this was 0.1101 NOK/kWh as a ground rule. Some consumers pay a reduced tax at 0.0045 NOK/kWh. This is the case for the manufacturing industries (only the production process) and consumers in North-Troms and Finnmark counties in the north of Norway. Households and public services in North-Troms and Finnmark counties do not pay tax on electricity consumption

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

Value added tax. This was 25 % in 2010. Consumers in Nordland, Troms and Finnmark counties do not pay this tax.

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

(to be reported on a voluntary basis)

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

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

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

The electricity producers pays ground rent and tax on natural resources, but these are not to be included here? The electricity producers also pays concession fees to the municipality where the production is and to the state

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

Tax on consumption of electricity. In 2010 this was 0.1101 NOK/kWh as a ground rule. Consumers in North-Troms and Finnmark counties in the north of Norway pay no tax electricity consumption.

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

Industrial end-users

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

About 50

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

About 60 per cent.

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

The survey is part of a quarterly survey. The measuring period is the week in the middle of the quarter including the 8th. The sample is made to cover as good as possible both large and small electricity plants, different geographical areas, and different consumer groups the electricity plants sell electricity to. About 16 per cent of the units of the population are included in the sample, but because the largest companies are included the ratio of the total quantity is about 60 per cent.

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

Quantities sold and average prices are collected for different types of contracts, consumer groups and consumer bands. Weighted average prices and measures of dispersion are made from this. Missing questionnaires are not imputed.

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

Household end-users

(to be reported on a voluntary basis)

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

50

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

About 60 per cent.

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

The survey is part of a quarterly survey. The measuring period is the week in the middle of the quarter including the 8th. The sample is made to cover as good as possible both large and small electricity plants, different geographical areas, and different consumer groups the electricity plants sell electricity to. About 16 per cent of the units of the population are included in the sample, but because the largest companies are included the ratio of the total quantity is about 60 per cent.

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

Quantities sold and average prices are collected for different types of contracts and consumer groups. Weighted average prices and measures of dispersion are made from this. Missing questionnaires are not imputed.

CROATIA

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

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

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

VAT + tax for renewable energy sources

Band - IA	0,2493	HRK/kWh
Band - IB	0,2150	HRK/kWh
Band - IC	0,1812	HRK/kWh
Band - ID	0,1556	HRK/kWh
Band - IE	0,1177	HRK/kWh
Band - IF	0,1180	HRK/kWh

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

- **not exist**

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

- **0,005 HRK/kWh for renewable energy sources**

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

VAT

Band - IA	0,2443	HRK/kWh
Band - IB	0,2100	HRK/kWh
Band - IC	0,1762	HRK/kWh
Band - ID	0,1506	HRK/kWh
Band - IE	0,1127	HRK/kWh
Band - IF	0,1130	HRK/kWh

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

(to be reported on a voluntary basis)

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

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

VAT + tax for renewable energy sources

Band - DA	0,3516	HRK/kWh
Band - DB	0,2296	HRK/kWh
Band - DC	0,2126	HRK/kWh
Band - DD	0,2031	HRK/kWh
Band - DE	0,1960	HRK/kWh

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

- **not exist**

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

VAT + tax for renewable energy sources

Band - DA	0,3466	HRK/kWh
Band - DB	0,2246	HRK/kWh
Band - DC	0,2076	HRK/kWh
Band - DD	0,1981	HRK/kWh
Band - DE	0,1910	HRK/kWh

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

Industrial end-users

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

E.2.A.2. Percentage of the market, based on total consumption in MWh for the industrial sector that was used in the survey of the electricity prices for industrial end-users: **95%**

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

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

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

- **consumption electricity structure**

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

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

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

- **consumption electricity structure**

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	206955	
Band DB	910901	
Band DC	2186128	
Band DD	2852605	
Band DE	293426	

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

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

TURKEY

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

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

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

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

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

1% Energy Fund
2% TRT (Turkish Radio and Television) fee
1% Industrial “ Electricity Consumption Tax” (ECT)

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

18% Value added tax

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

(to be reported on a voluntary basis)

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

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

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

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

1% Energy Fund
2% TRT (Turkish Radio and Television) fee
5% Household “ Electricity Consumption Tax” (ECT)
18% Value added tax

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

Industrial end-users

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

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

68,63 %

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

The survey is carried out on a half yearly basis. All regions are included. No estimation is used in the survey.

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

There are single term and multi term tariffs. Consumption prices vary according to time of using the electricity in multi term tariff. Multi time tariffs consist of “daytime”, “peak”, and “night” tariffs. Consumption amount isn’t a criteria for this tariff system (exemption eligible consumers).

Industrial end-users electricity prices are based on national tariffs applied by 20 distributor companies which have licence for retail sale and electricity prices applied to consumers that directly connected to transmission system by Turkish Electricity Trade and Contracting Co. (TETAS). Single and multi term price tariffs in 4 different tariff categories that vary according to connection type applied by 20 distributor companies and multi term price tariffs in one tariff category for TETAS is used in calculation of industrial end-user electricity prices. Eligible consumers can buy electricity by bilateral trade agreement from Distribution Companies, Independent Power Producers (IPP) and Electricity Wholesale Companies (EWC). In our coverage there are 11 IPP and EWCs. Eligible consumer limit is 25 MWh in 2012.

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

Household end-users

(to be reported on a voluntary basis)

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

21

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

90,41 %

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

The survey is carried out on a half yearly basis. Priority regions for development are excluded from the survey. No estimation is used in the survey.

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

There are single term and multi term tariffs. Consumption prices vary according to time of using the electricity in multi term tariff. Multi time tariffs consist of “daytime”, “peak”, and “night” tariffs. Consumption amount isn’t a criteria for this tariff system. Household end-users electricity prices are based on group prices which represent major part of electricity consumption from single and multi term tariff groups of 21 distributor companies that have licence for retail sale.

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

Band	Consumption Volumes* (MWh)	Remarks
Band DA	19.055.295	
Band DB	16.660.909	
Band DC	3.858.460	
Band DD	1.332.163	
Band DE	1.145.583	

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

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