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BELGIUM

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

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

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

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

None

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

Energy taxes are a federal responsibility in Belgium and contain of:

- **a federal contribution**
Period 01/01/2012 – 31/03/2012: 0,1309 €/MWh (GCV)
Period 01/04/2012 – 31/12/2012: 0,1155 €/MWh (GCV)

- **a surcharge ‘Protected customers’**
Period 01/01/2012 – 31/03/2012: 0,6090 €/MWh (GCV)
Period 01/04/2012 – 31/12/2012: 0,5329 €/MWh (GCV)

- **an energy contribution**
There are three different tariffs for industrial end-users:
 - Companies with agreement or environmental permit which are energy-intensive: 0 €/MWh
 - Companies with agreement or environmental permit which are *not* energy-intensive: 0,0942 €/MWh (GCV)
 - Companies without agreement or environmental permit: 0,9889 €/MWh (GCV)

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

VAT is charged at a rate of 21 %.

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

(to be reported on a voluntary basis)

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

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

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

None

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

Energy taxes are a federal responsibility in Belgium and contain of:

- **a federal contribution**
Period 01/01/2012 – 31/03/2012: 0,1309 €/MWh (GCV)
Period 01/04/2012 – 31/12/2012: 0,1155 €/MWh (GCV)
- **a surcharge ‘Protected customers’**
Period 01/01/2012 – 31/03/2012: 0,6090 €/MWh (GCV)
Period 01/04/2012 – 31/12/2012: 0,5329 €/MWh (GCV)
- **an energy contribution**
The tariff for household end-users is 0,9889 €/MWh (GCV).
- **VAT** is charged at a rate of 21%.

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

Industrial end-users

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

10

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

The total consumption of 2012 is until now unknown.

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

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

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

6

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

The total consumption of 2012 is until now unknown.

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

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

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

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	3.943.706	These are the sums of the reported volumes per band, for the second semester of 2012.
Band D2	111.620.896	
Band D3	4.364.347	

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

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

BULGARIA

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

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

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

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

Licence charge, different for each supplier.

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

Excise duty - 0.10 levs per GJ

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

VAT - 20%

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

(to be reported on a voluntary basis)

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

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

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

Licence charge, different for each supplier.

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

VAT - 20%

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

Industrial end-users

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

Nineteen companies take part in the gas market during 2012 – one company as public provider and 18 companies as gas suppliers. One of the gas suppliers is a holding company that comprises 5 limited liability companies.

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

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

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

The survey is carried out on a half yearly basis. It covers the whole country and no regions are excluded. No estimations are used.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

Eighteen companies supply natural gas to household end-users during 2012, as one of them is a holding company that comprises 5 limited liability companies.

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

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

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

The survey is carried out on a half yearly basis. There are no regions or parts of the population excluded and no estimations used.

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	220	
Band D2	1885	
Band D3	97	

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

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

CZECH REPUBLIC

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

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

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

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

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

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

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

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

Since 1st January 2013: VAT 21%

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

(to be reported on a voluntary basis)

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

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

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

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

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

Since 1st January 2013: VAT 21%

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

Industrial end-users

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

Fifteen regional distribution companies.

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

93,3 % of the gas market

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

The prices are collected quarterly.
No regions are excluded.
No parts of the population are excluded.

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

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

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

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

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

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

DENMARK

* no updates since 2010

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

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

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

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

None

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

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

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

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

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

(to be reported on a voluntary basis)

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

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

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

None

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

CO2 tax

Energy tax

VAT

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

Industrial end-users

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

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

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

None – cf. above.

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

The Danish natural gas price for industrial end-users is a monthly estimate based on:

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

In the Danish natural gas price for industrial end-users is included storage cost but not transmission cost.

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

None – cf. above.

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

Household end-users

(to be reported on a voluntary basis)

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

7 supply companies.

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

100%

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

Quarterly data. All regions and all companies included.

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

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

Weighted by company volume.

GERMANY

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

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

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

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

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

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

Concession fee: 0,083 €/GJ or no concession fee. No concession fee has to be paid, if the individual price is lower than the yearly “Grenzpreis” published by the Federal Bureau of Statistics.

Natural Gas Tax: 1,14 €/GJ. Maximum possible recovery: 90 percent of 0,63 €/GJ.

At first, the tax must be fully paid, but due to the payments into the state pension insurance for its employees, up to 90% of 0,63 €/GJ can be recovered in the following year.

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

VAT: 19% (fully recoverable)

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

(to be reported on a voluntary basis)

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

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

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

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

Concession fee: The concession fee for private customers varies from 1,417 €/GJ (small cities) up to 2,583 €/GJ (big cities) depending on the size of the municipality.

Natural Gas Tax: 1,528 €/GJ

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

VAT: 19%

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

Industrial end-users

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

27

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

30%

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

Half yearly basis, no exclusions

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

15

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

20%

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

Half yearly basis, no exclusions

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

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	4.462.117	2011
Band D2	152.607.134	2011
Band D3	39.059.725	2011

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

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

ESTONIA

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

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

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

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

Not applicable

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

Excise tax 0,63 EUR/GJ

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

VAT 20%

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

(to be reported on a voluntary basis)

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

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

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

Not applicable

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

Excise tax 0,63 EUR/GJ

VAT 20%

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

Industrial end-users

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

23

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

100%

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

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

23

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

100%

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

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

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	178614	
Band D2	916853	
Band D3	1458178	

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

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

IRELAND

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

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

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

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

n/a

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

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

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

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

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

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

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

13.5% VAT applied except for end users that are VAT exempt.

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

(to be reported on a voluntary basis)

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

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

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

n/a

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

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

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

13.5% VAT applied.

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

Industrial end-users

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

8

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

Close to 100%

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

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

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

Price weighted by volumes supplied.

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

Household end-users

(to be reported on a voluntary basis)

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

4

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

Close to 100%

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

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

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

Price weighted by volumes supplied.

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

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

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

SPAIN

* no updates since 2010

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

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

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

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

None.

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

None.

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

VAT (18%).

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

(to be reported on a voluntary basis)

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

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

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

None.

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

VAT (18%).

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

Industrial end-users

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

14

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

Near 100%

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

2° semester

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

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

Household end-users

(to be reported on a voluntary basis)

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

17

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

Near 100%

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

2° semester

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

FRANCE

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

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

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

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

Contribution au Service Public du Gaz (CSPG)

(Charge for public service of gas)

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

Tarif spécial de solidarité

(Special tariff for gas)

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

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

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

Achat de biométhane

(Biogas purchases)

From 2011, gaz suppliers are compelled to purchase gas to biogas producers. They are reimbursed for their costs related to biogas purchase. Nevertheless, in 2011 and 2012, the charges amounts to 0.

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

Contribution tarifaire d'acheminement (CTA)

(Grid charge)

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

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

The CTA level is 143.45 € without VAT per year for "B2S" customers (tertiary) in 2012 S2. The level of CTA for STS customers (industry) is unknown.

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

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

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

This tax was introduced on 1 January 1986.

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

The level of the tax is 1.19 €/MWh HHV (0.33 €/GJ HHV).

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

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

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

(to be reported on a voluntary basis)

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

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

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

Contribution au Service Public du Gaz (CSPG)
(Charge for public service of gaz)

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

Tarif spécial de solidarité

(Special tariff for gas)

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

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

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

Achat de biométhane

(Biogas purchases)

From 2011, gas suppliers are compelled to purchase gas to biogas producers. They are reimbursed for their costs related to biogas purchase. Nevertheless, in 2011 and 2012, this charge amounts to 0.

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

Contribution tarifaire d'acheminement (CTA)

(Grid charge)

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

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

In 2012 S2, the CTA level is 6.53 € excluding VAT per year for "basic" and "B0" customers and 25.24 € excluding VAT per year for "B1" and "B2" customers.

Taxe intérieure sur la consommation de gaz naturel

(Interior tax on natural gas consumption)

Residential customers (including collective heating) are exempted for this tax.

VAT

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

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

Industrial end-users

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

For 1st semester 2012, 10 undertakings were surveyed and 10 actually answered.

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

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

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

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

According to SOeS gas statistical survey for 2011, the undertakings surveyed were supposed to represent 95.3 % of the whole industrial market. Those who actually answered for 1st semester 2012 represented finally 82.6 % of the market.

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

The survey is carried out on a half yearly basis.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

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

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

The undertakings surveyed in 2012 represent 95.0 % of the whole industrial market (assessment based on 2011 figures). Those who actually answered for 1st semester 2012 represented finally 92.4 % of the market.

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

The survey is carried out on a half yearly basis.

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	20 483 499	
Band D2	355 607 538	
Band D3	12 090 318	

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

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

ITALY

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

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

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

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

GS COMPONENT

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

RE COMPONENT

(for energy saving actions and renewable energy development): 0,169 €/GJ.

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

EXCISE DUTY:

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

REGIONAL SURCHARGE:

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

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

VAT:

- rate 10% for extraction, agriculture, manifatcturing;
- rate 21% for others activities.

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

(to be reported on a voluntary basis)

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

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

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

GS COMPONENT

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

RE COMPONENT

(for energy saving actions and renewable energy development): 0,169 €/GJ.

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

EXCISE DUTY:

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

REGIONAL SURCHARGE:

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

VAT:

- 10% for annual consumption lower than 480 cubic meter per year;
- 21% “ “ “ greater than 480 “ “ “ “ .

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

Industrial end-users

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

295

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

> 90%

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

Survey is carried out on quarterly basis (four times per year)

All regions are included in the survey

Estimations are not used in the survey

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

270

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

> 95%

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

Survey is carried out on quarterly basis (four times per year)

All regions are included in the survey

Estimations are not used in the survey

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	85703903	0-20 GJ /year per capita
Band D2	530037515	20-200 “
Band D3	128028431	>200 “

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

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

LATVIA

Tariff system formation and legislation base

In accordance with Law on Energy of the Republic of Latvia and Law “On regulators of public services” of the Republic of Latvia tariffs of natural gas supply to all users, as well as methods of tariff calculation are approved by the Public Utilities Commission (PUC).

1. Formation of tariff system

Methods of tariff calculation are approved for following types of services: management, storage, distribution and trade of natural gas.

In accordance with methodology terms, starting with PUC Council Decision No 247 “On tariffs of natural gas supply of joint-stock company “Latvijas Gāze”” of July 24, 2008 service tariffs for management, storage, distribution, trade and differential trade *final tariffs* to all gas users are approved.

The approved tariffs are exclusive of excise tax for natural gas and value added tax.

The regulated service tariffs of the joint-stock company “Latvijas Gāze” are formed on the basis of the method of calculation of the level of return on capital invested (RAB – regulated asset base).

Differential final tariffs of natural gas sale consist of two parts: service tariffs fixed by the joint-stock company “Latvijas Gāze” and natural gas sale prices, which are changing by LVL 5 depending on actual natural gas purchase prices. Natural gas sale price is set basing on BARGES FOB ARA quotation of heavy fuel oil with 1% sulphur and gasoil with 0.1% sulphur content in previous nine months, in accordance with order how prices of natural gas for sale are calculated by the joint-stock company “Latvijas Gāze”.

Users are divided into 8 groups regarding the volume of consumed natural gas during a year.

Tariff structure:

Sale price of natural gas up to LVL/thsd nm ³ at actual thermal capacity	User groups regarding consumption volume during a year, thsd nm ³							
	1	2	3	4	5	6	7	8
	Up to 0,5	from 0,5 to 25	from 25 līdz 126	from 126 to 1 260	from 1 260 to 12 600	from 12 600 to 20 000	from 20 000 to 100 000	above 100 000
90								
95								
100								
.....								
.....								
.....								
550								

Price of natural gas for reference months is calculated by the joint-stock company "Latvijas Gāze" and the information is submitted to mass media until 10th date of the reference month, also informing the users on tariffs approved by the PUC Council, which will be imposed during the reference month, and provisional sale price of natural gas for the next two months.

When paying to the joint-stock company "Latvijas Gāze" for the consumed natural gas, tariffs to be imposed are determined as follows:

- For users consuming less than 25 thsd nm³ of natural gas per year, tariffs to be imposed are set two times a year: on January and on July 1 for each following 6 months.
- For users consuming more than 25 thsd nm³ of natural gas per year tariffs to be imposed are set every month.

2. Rebates

- To further timely payments for natural gas consumed joint-stock company "Latvijas Gāze" for users consuming 25 to 20 000 thsd nm³ of natural gas per year offers rebates, if they meet all payment regulations.

Household users receive rebates for advanced payments.

4. Taxes on gas

Final tariffs of natural gas sale include state duty on regulation of public utilities amounting 0.17% of net turnover of regulated services in previous calendar year.

Natural gas used as fuel is applied an excise tax of 12 LVL/thous.nm³ (since 01.07.2011.).

The rate of value added tax was set to 21% for all users, and it applies to the approved tariffs and the natural gas excise tax (from 01.07.2012).

LITHUANIA

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

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

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

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

None.

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

None.

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

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

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

(to be reported on a voluntary basis)

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

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

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

None.

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

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

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

Industrial end-users

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

2 supply undertakings participated in the last survey of natural gas prices for industrial end-users.

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

The sampled undertakings supplied 99.5% of the total consumption of natural gas for industrial end-users in 2011.

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

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

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

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

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

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

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

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

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

Band	Consumption Volumes* (GJ), 2012	Remarks
Band D1	1183788	
Band D2	4998966	
Band D3	128032	

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

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

LUXEMBOURG

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

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

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

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

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

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

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

where:

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

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

The VAT level is 6%.

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

(to be reported on a voluntary basis)

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

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

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

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

- categorie A: 1,08 euro/MWh

where:

- categorie A: annual consumption below 550 MWh

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

The VAT level is 6%.

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

Industrial end-users

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

Three suppliers participated in the survey of February 2013.

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

The survey covered 81% of the market (excluding electricity producers).

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

We apply a new methodology for our survey:

- on a half yearly basis, the suppliers send the gas prices and the consumed volumes
- The surveyed suppliers are the three principal suppliers in the country.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

Three suppliers participated in the survey of February 2013.

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

The survey covered 100% of the market.

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

We apply a new methodology for our survey:

- on a half yearly basis, the suppliers send the gas prices and the consumed volumes
- The surveyed suppliers are the three principal suppliers in the country.

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

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

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

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

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

HUNGARY

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

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

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

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

- *None.*

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

- *None.*

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

- *Value Added Tax (VAT) : 27%*
- *Energy Tax: 88,5 HUF/GJ*
 - o *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 G.1.B: Description of taxes for household end-users

(to be reported on a voluntary basis)

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

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

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

- *None.*

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

- *Value Added Tax (VAT) : 27%*

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

Industrial end-users

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

- *Our data based on our licensee’s monthly reports. In the 2nd semester 31 licensees sold natural gas to the industrial end-users.*

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

- *100%*

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

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

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

- *Amount of the sold natural gas.*

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

Household end-users

(to be reported on a voluntary basis)

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

- *Our data based on our licensees monthly reports. In the 2nd semester 7 licensees sold natural gas to the household end-users.*

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

- 100%

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

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

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

- *Amount of the sold natural gas.*

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	5 065 974	2 nd semester of 2012
Band D2	16 856 223	
Band D3	1 853 366	

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

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

NETHERLANDS

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

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

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

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

Energy tax

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

Not applicable

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

Vat

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

(to be reported on a voluntary basis)

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

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

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

Not applicable

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

Vat

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

Industrial end-users

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

6

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

80%

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

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

G.2.A.4. Criteria that are used to calculate weighted average national natural gas prices:
Ratio sum of : sales/amount

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

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

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

5

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

90%

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

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

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

Ratio sum of : sales/amount

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	105934359	
Band D2	5453857568	
Band D3	347685795	

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

AUSTRIA

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

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

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

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

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

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

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

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

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

20 % VAT are added to all price components.

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

Gas levy: Natural gas is subject to a separate tax. Introduced on 1 January 2004, the natural gas levy is 6.60 cent per normal cubic metre (0.5899 Cent/kWh except Vorarlberg there 0.5878 Cent/kWh and Tyrol, there 0.5888 Cent/kWh).

According to the “Energy Tax Rebate Act” energy-intensive enterprises and manufacturing enterprises may under certain conditions be entitled to a refund of the gas levy.

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

(to be reported on a voluntary basis)

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

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

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

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

Following taxes are charged:

- Natural Gas Tax of 6,6 Cent/m³ (Tirol 0,5888 Cent/kWh, Vorarlberg 0,589286 Cent/kWh, Rest Austria 0,587188612)
- Tax for use of public properties in Klagenfurt 0,29 Cent/kWh, in Salzburg 0,0602 Cent/kWh und in Vienna 6% of total energy and distribution costs

Value added tax (20%)

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

Industrial end-users

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

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

- gas suppliers: 25
- gas grid operators: 12

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

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

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

in GJ	2009	2010	2011	2012
Gas supplier	92.065.702	96.953.249	94.763.728	84.058.657
Gas grid operator	119.043.512	115.227.205	114.098.749	119.836.803
Coverage Gas supplier compared to Industry (Energy balances)	86,5%	89,4%	92,6%	n.a.
Coverage Net operator compared to Industry (Energy balances)	111,9%	106,3%	111,5%	n.a.
Coverage Gas supplier compared to Industry + Service Sector (Energy balances)	69,8%	65,5%	67,6%	n.a.
Coverage net operator compared to Industry + Service Sector (Energy balances)	90,3%	77,8%	81,3%	n.a.

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

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

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

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

Energy suppliers were asked to report for each consumption band

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

Grid operators were asked to report for each consumption band

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

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

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

Prices are calculated as weighted average prices by using the market shares of the energy suppliers and net operators of gas as weighting factors. Due to this break down it is possible to calculate “net” prices” and “energy and supply” prices separately. The market shares were calculated separately for each band. Basing on the ratio between the revenue related to “energy and supply” respectively the revenue related to “operating the net” and the corresponding volume of GJ (in case of gas) per consumption band 3 average prices are calculated:

- excluding taxes and levies
- excluding VAT and other recoverable taxes
- including all taxes, levies and VAT

These prices are weighted by using the surveyed volumes as weighting factors.

As result average weighted

- “Energy and supply prices” excluding taxes and levies
- “Energy and supply” prices excluding VAT and other recoverable taxes

- “Energy and supply” prices including all taxes, levies and VAT
- “Network prices“ excluding taxes and levies
- “Network prices“ excluding VAT and other recoverable taxes
- “Network prices“ including all taxes, levies and VAT

are received for each consumption band for gas (in Euro per GJ) on a semiannual basis.

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

Household end-users

(to be reported on a voluntary basis)

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

The data was calculated for all 18 Local Players. The alternative supplier were not considered, since they have very low market share.

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

92 – 96 %

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

The natural gas prices are being calculated monthly.

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

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

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

Band	Consumption Volumes* (kWh)	Remarks
Band D1	1.070.400	
Band D2	15.618.500	
Band D3	6.143.300	

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

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

POLAND

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

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

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

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

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

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

There is no recoverable taxes

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

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

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

(to be reported on a voluntary basis)

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

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

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

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

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

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

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

Industrial end-users

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

35 supply undertakings

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

47,4 % (excluding consumers who use gas in non energy uses and above 4 000 000 GJ per year, according to the Directive).

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

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

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

We don't use estimations.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

35 supply undertakings

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

92,3 %

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

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

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

We don't use estimations

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	37 070 255	
Band D2	86 011 827	
Band D3	18 104 827	

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

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

PORTUGAL

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

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

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

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

Not applied.

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

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

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

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

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

(to be reported on a voluntary basis)

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

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

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

Not applied.

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

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

G.1.B.3 Value Added Tax (VAT) and other taxes and levies, identified on household end-users invoices:

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

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

Industrial end-users

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

18 suppliers.

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

Almost 100 % of the market.

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

The survey carried out on a half yearly basis, covering all suppliers and it reference second semester of 2010. The data refers the mainland, because Açores and Madeira don't have natural gas network.

The main characteristics affecting the prices reported were:

Open Market Industrial Consumers

- Energetic indexes;
- Consumer price index (CPI), without housing, in Portugal mainland, published by Portugal's National Institute of Statistics (INE);
- Euro/USD exchange rate published by the Bank of Portugal.

The price formulas are based on energetic indexes and exchange rates, so the level of the international quotations of oil indexes and the on-going tendency of EUR/USD exchange rate, were the main factors affecting the prices reported. Also, Industrial end-consumers gas prices are dependent on the yearly consumption and respective modulation.

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

Gas prices were calculated by queries to a commercial database, in order to extract global invoices (Fixed Term and Variable Term) and global consumption for each consumption

band. The corresponding weighted average gas price was calculated by dividing these two values.

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

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

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

13 suppliers

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

Almost 100 % of the market.

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

The tariff revision is defined annually, however it can be revised every quarter and the price of domestic tariffs is cost-plus of gas with rules established in the concession agreement. So it's affected by energetic indexes and exchange rates, as well as the industrial end-consumers gas prices. Similarly to the Industrial costumers, from 1st July of 2009 the end-users tariffs are established by the National Regulatory Authority, also on a cost-reflective additive basis, discriminating the access to the networks (High Pressure Transmission and Medium).

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

Gas prices were calculated by queries to a commercial database, in order to extract global invoices (Fixed Term and Variable Term) and global consumption for each consumption band. The corresponding weighted average gas price was calculated by dividing these two values.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	3393245	
Band D2	799587	
Band D3	49175	

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

ROMANIA

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

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

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

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

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

Source: Romanian Energy Regulatory Authority (ANRE)

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

0,17 EUR/GJ

Source: Romanian Energy Regulatory Authority (ANRE)

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

24% VAT

Source: Romanian Energy Regulatory Authority (ANRE)

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

(to be reported on a voluntary basis)

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

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

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

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

Source: Romanian Energy Regulatory Authority (ANRE)

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

24% VAT

Source: Romanian Energy Regulatory Authority (ANRE)

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

Industrial end-users

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

57

Source: Romanian Energy Regulatory Authority (ANRE)

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

66.60%

Source: Romanian Energy Regulatory Authority (ANRE)

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

There are not used estimations for the natural gas prices for industrial end-users. The prices in the survey are the prices registered in the invoices and sent in ANRE data base by the suppliers. The prices for regulated clients (clients that decide to remain in a regulated contract) are regulated final prices established according to the provisions of the ANRE Order no. 22/2012 and they are adjusted, if necessary, every quarter or annually, according to the acquisition costs. The prices for eligible clients are the prices negotiated between the clients and the supplier.

Source: Romanian Energy Regulatory Authority (ANRE)

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

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

Source: Romanian Energy Regulatory Authority (ANRE)

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

Household end-users

(to be reported on a voluntary basis)

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

43

Source: Romanian Energy Regulatory Authority (ANRE)

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

20.65%

Source: Romanian Energy Regulatory Authority (ANRE)

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

There are not used estimations for the natural gas prices for household end-users. The prices in the survey are the prices registered in the invoices and sent in ANRE data base by the suppliers. Regulated final prices are established according to the provisions of the ANRE Order no. 22/2012 and they are adjusted, if necessary, every quarter or annually, according to the acquisition costs.

Source: Romanian Energy Regulatory Authority (ANRE)

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

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

Source: Romanian Energy Regulatory Authority (ANRE)

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

Band	Consumption Volumes* (MWh)	Remarks
Band D1	3,717,165.523	
Band D2	25,238,867.115	
Band D3	914,322.618	

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

Source: Romanian Energy Regulatory Authority (ANRE)

SLOVENIA

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

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

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

EUR/GJ	
Excise tax	0,4758
CO ₂ tax	0,6292
Addition to fuel prices for the improvement of energy efficiency	0,1322

The Addition to fuel prices for the improvement of energy efficiency, the excise tax and CO₂ tax are defined in EUR/m³. In above table they are calculated to EUR/GJ based on the GCV.

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

/

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

EUR/GJ	
Excise tax	0,4758
CO ₂ tax	0,6292
Addition to fuel prices for the improvement of energy efficiency	0,1322

The Addition to fuel prices for the improvement of energy efficiency, the excise tax and CO₂ tax are defined in EUR/m³. In above table they are calculated to EUR/GJ based on the GCV.

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

Value Added Tax: 20%

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

(to be reported on a voluntary basis)

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

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

EUR/GJ	
Excise tax	0,4758
CO ₂ tax	0,6292
Addition to fuel prices for the improvement of energy efficiency	0,1322

The Addition to fuel prices for the improvement of energy efficiency, the excise tax and CO₂ tax are defined in EUR/m³. In above table they are calculated to EUR/GJ based on the GCV.

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

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

Value Added Tax: 20%

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

Industrial end-users

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

17

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

100 %

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

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

The results of the survey are representative for all consumers. No estimations are used. The companies report for each consumption band the quantities of natural gas sold and revenue

from sold quantities. The average price is calculated for each consumption band on the level of company.

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

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

Household end-users

(to be reported on a voluntary basis)

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

17

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

100 %

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

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

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

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

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.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	319	
Band D2	2.403	
Band D3	977	

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

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

SLOVAKIA

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

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

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

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

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

Excise tax 1,32 €/MWh

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

VAT 20 %

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

(to be reported on a voluntary basis)

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

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

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

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

VAT 20 %

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

Industrial end-users

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

19

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

Aprox. 80 %

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

Survey is carried out on half yearly basis. Surveyed are units, which use distribution pipelines (units which sell gas only in own area to lodger are not subjects of survey).

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

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

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

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

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

11

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

Aprox. 80 %

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

Survey is carried out on half yearly basis.

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	838 450	Half year consumption in price survey
Band D2	20 087 103	Half year consumption in price survey
Band D3	453 533	Half year consumption in price survey

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

FINLAND

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

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

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

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

Excise tax (energy tax) 8,122 EUR/MWh (=2,26 EUR/GJ); CO₂ tax 5,35 EUR/MWh (=1,49 EUR/GJ) and the strategic stockpile fee 0.076 EUR/MWh (=0.021 EUR/GJ) are included to this figure.

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

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

The VAT rate was 23 % between 1.7.2010-31.12.2012.

After 1.1.2013 VAT will be 24 %.

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

(to be reported on a voluntary basis)

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

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

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

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

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

Industrial end-users

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

30

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

14 %

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

Prices are actual customer prices (invoices) including all the consumption/customer.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

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

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

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

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

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

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

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

SWEDEN

* no updates received since 2010

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

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

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

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

Security of supply fee: 0,013 SEK/GJ for each holder of natural gas line, natural gas storage and gasification facility.

Supervision fee: 0,05 SEK/GJ for each holder of natural gas line, natural gas storage and gasification facility.

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

Energy tax, 6,50 SEK/GJ

Carbon dioxide tax, 12 SEK/GJ (21% of total 57 SEK/GJ is not recoverable)

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

VAT

Carbon dioxide tax, 45 SEK/GJ (79% of total 57 SEK/GJ is recoverable).

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

(to be reported on a voluntary basis)

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

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

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

Security of supply fee

Surveillance fee

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

VAT

Energy tax, 6,50 SEK/GJ

Carbon dioxide tax, 57 SEK/GJ

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

Industrial end-users

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

Six (6) natural gas supplier
Four (6) network companies

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

100%, total population survey

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

Survey carried out on a half yearly basis.
Regions are not excluded.
Estimations are not used, total population survey.

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

Arithmetic average is calculated, not weighted average.

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

Household end-users

(to be reported on a voluntary basis)

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

Six (6) natural gas supplier
Four (6) network companies

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

100%, total population survey

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

Survey carried out on a half yearly basis.
Regions are not excluded.
Estimations are not used, total population survey.

G.2.B.4. Criteria that are used to calculate weighted average national natural gas prices:
Arithmetic average is calculated, not weighted average.

UNITED KINGDOM

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

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

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

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

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

Climate Change Levy (CCL):

The CCL came into effect from 1st April 2001 and applies to all non-domestic use of energy.

The full rate of the Climate Change Levy (CCL) from 1 April 2012 is 0.177 p/kWh for gas, and energy intensive industries receive a 65% levy discount where they have committed to challenging energy saving targets in negotiated agreements with the Government. From 1 April 2012, the full rate of CCL will increase to 0.182 p/kWh.

On average, the CCL increases the price of gas by around 4 - 5%.

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

Value Added Tax (VAT):

VAT on non-domestic gas is levied at 20% from 4 January 2011 (17.5% beforehand).

<http://www.hmrc.gov.uk/vat/rates-explained.htm>

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

(to be reported on a voluntary basis)

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

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

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

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 gas 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 gas 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 gas bills are attributable to this policy¹.

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

Value Added Tax (VAT):

VAT is currently levied at 5% on all domestic gas supplies.

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

Industrial end-users

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

Eight.

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

66%

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

Gas supply companies surveyed are asked to report volumes and values of sales in each of the sizebands specified. They are asked to report value excluding all taxes, value excluding VAT, and value including all taxes.

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.

Average prices are calculated by summing the volumes and values in each price band and using the amalgamated volume and value data to calculate prices for each sizeband excluding all taxes, excluding VAT, and including all taxes.

The survey is conducted quarterly, with the data reported for quarters 1 and 2 amalgamated to produce the S1 return, and the data for quarters 3 and 4 amalgamated to produce the S2 return.

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

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

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

Household end-users

(to be reported on a voluntary basis)

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

Five

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

90 per cent

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

The gas supply companies surveyed are asked to report both the volumes and values of sales in each of the sizebands specified. They are asked to report value in three different ways:

- i) The value *excluding all taxes*;
- ii) The value *excluding VAT*, and;
- iii) The value *including all taxes*.

Average prices are then calculated by summing the volumes and values in each price band across all of the gas supply companies. The prices per GJ in each sizeband are then calculated using the amalgamated volume and value data. Three sets of prices are produced, corresponding to each of the value types listed above.

The survey is conducted quarterly, with the data reported for quarters 1 and 2 amalgamated to produce the S1 return, and the data for quarters 3 and 4 amalgamated to produce the S2 return.

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

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

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	44,846,440	
Band D2	992,510,152	
Band D3	32,784,858	

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

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

CROATIA

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

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

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

Band - I1	25,55	HRK/GJ
Band - I2	24,97	HRK/GJ
Band - I3	24,05	HRK/GJ
Band - I4	24,68	HRK/GJ

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

- **not exist**

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

- **not exist**

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

- **only Valued Added Tax (VAT)**

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

(to be reported on a voluntary basis)

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

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

Band - D1	19,07	HRK/GJ
Band - D2	19,67	HRK/GJ
Band - D3	19,75	HRK/GJ

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

- **not exist**

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

- **only Valued Added Tax (VAT)**

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

Industrial end-users

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

G.2.A.2. Percentage of the market based on total consumption or sold quantities in GJ for the industrial sector that was used in the survey of the gas prices for industrial end-users: 94%

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

- **the survey is carried out on a half yearly basis**
- **regions are included from the survey**
- **estimates are not used in the survey**
- **gas prices are homogenous usually, and prices on this sample is totally representative**

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

- **consumption gas structure**

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

Household end-users

(to be reported on a voluntary basis)

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

G.2.B.2. Percentage of the market, based on total consumption in Gigajoules for the household sector that was used for the survey of natural prices for household end-users: 92%

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

- **the survey is carried out on a half yearly basis**
- **regions are included from the survey**
- **estimates are not used in the survey**
- **gas prices are homogenous usually, and prices on this sample is totally representative**

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

- **consumption gas structure**

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	7.464.877	
Band D2	15.649.004	
Band D3	257.549	

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

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

TURKEY

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

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

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

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

Unit Service and Depreciation Charge” (added to the base gas price for non eligible consumers)

“Transportation Fee” (added to the base gas price for eligible consumers)

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

Special consumption tax: 0,60046 TRY/Gj.

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

18% Value added tax.

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

(to be reported on a voluntary basis)

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

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

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

Unit Service and Depreciation Charge” (added to the base gas price for non eligible consumers)

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

Special consumption tax: 0,60046 TRY/Gj.

18% Value added tax.

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

Industrial end-users

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

65

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

92,40 %

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

The survey is carried out on a half yearly basis. All regions are included. No estimation is used in the survey.

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

When calculating the price of natural gas, natural gas distribution to end-users of natural gas companies by which eligible and non-eligible and their sub-groups of the sales are used as weights.

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

Household end-users

(to be reported on a voluntary basis)

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

61

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

100%

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

The survey is carried out on a half yearly basis. All regions are included. No estimation is used in the survey.

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

When calculating the price of natural gas, natural gas distribution to end-users of natural gas companies are used as weights.

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

Band	Consumption Volumes* (GJ)	Remarks
Band D1	223.356.755	
Band D2	79.197.078	
Band D3	42.960.937	

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

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