



Country profile –Austria

Country: Austria												
Support schemes	Electricity and heat production			Consumption				Transport		Supply and others		
	RES	Fossil	Nuclear	RES	Fossil	Electricity	Heat	Biofuels	Fossil	RES	Fossil	El./heat
1. Direct subsidies												
Direct on-budget subsidies	6, 5, 4, 3			6								
Feed-in tariffs	2											
Feed-in premiums												
Adjustment Aids												
Inherited liabilities												
Induced transfers												
Others												
2. Fiscal measures												
Energy Tax Allowance												
Energy Tax Exemptions												
Other Tax Deductions					17, 15			8	16, 13, 9			
Earmarked refunds of taxes					14, 12, 10	11						
3. Transfer of risk to government												
Adjustment Aids												
Inherited liabilities												
Others												
4. Other financial measures												
Adjustment Aids												
Other Tax Deductions												
Others												
5. Non-fiscal measures												
Quota obligations								7				
Priority Grid Access	1											
Others												

No	Datasource	Description
1	RES-LEGAL	In Austria, electricity from renewable sources is granted access to the grid according to the general legislation on energy and according to non-discriminatory principles. Only the use of the grid by electricity from renewable energy sources is subject to a specific order. When grid capacity is insufficient, grid operators are obliged to give priority transmission to electricity from renewable sources.
2	RES-LEGAL	Feed-in tariff (ÖSG 2012) - Electricity from renewable sources is supported mainly through a feed-in tariff. The operators of renewable energy plants are entitled to the conclusion of a contract with a government purchasing agency, the Clearing and Settlement Agency, on the purchase of and payment for electricity as long as funds are available (§ 14 par. 3 ÖSG 2012).
3	RES-LEGAL	Subsidy I (Investment Subsidy for Hydro) - The construction or revitalisation of small and medium-sized hydro-power plants can be supported through investment grants. Revitalisation projects are eligible if the investment leads to an increase of the standard capacity by at least 15 % (§ 26 par. 1 ÖSG 2012).
4	RES-LEGAL	Subsidy II (Investment Subsidy for PV) - Additionally to the feed-in tariff, an investment subsidy of 30 % of the investment costs up to 200 € per kW is granted for PV installations on buildings (§ 5 par. 1 ÖSET-VO 2012). The installation's capacity shall exceed 5 kWp (§ 12 par. 2 no. 3 ÖSG 2012 in conjunction with § 1 par. 1 ÖSET-VO 2012).
5	RES-LEGAL	Subsidy III (Investment subsidy for small PV) - Subsidies are granted for PV installations with a maximum capacity of 5kW (p. 3 PV Guidelines 2013)

6	RES-LEGAL	Subsidy (Environmental Assistance in Austria - UFI) - The most substantial form of promoting small-scale RES heating and cooling is applied on the level of the individual federal states ("Länder"). There are special investment incentives for solar thermal installations, heat pumps, geothermics and biomass heating plants. The funding guidelines are published separately for each federal state; however, they do not differ in eligibility criteria and respective amounts. As an example, the funding guidelines for Vienna can be found on this website: http://www.wien.gv.at/stadtentwicklung/energieplanung/rtf/energiefoerderung-oeffentliche.rtf . The Environmental Aid Act (UFG) provides for the general support of schemes to protect the environment. The UFG is divided into several fields of action; incentives to use energy from RES in the heating and cooling sector are provided in the Environmental Assistance in Austria (UFI) field of action. (§ 23 par. 1 UFG in conjunction with § 4 par. 1 Guidelines 2009). In principle, the investment grants for measures supporting the use of energy from renewable sources in the heating and cooling sector differ according to technology. Usually, a flat rate of de minimis support is calculated. "De minimis" allows for aid up to € 200,000 to be provided from public funds over a period of three years. Another option for support is the 'standard reimbursement rate' which mostly amounts to 25 % of the environment-related investment costs and can be increased through awards (sustainability and gas-cleaning awards, etc.) to a maximum of 30 %. In some cases, the application must be made before the beginning of the project and the environment-related investment costs must amount to a certain minimum sum (€ 10,000). The granting of support requires that the applied measure (for investments > € 1 mln: the whole operating system) corresponds to the current state of the art and constitutes a substantial relief to the environment. (§ 5 Guidelines 2009)
7	RES-LEGAL	Biofuel quota - The European Biofuels Directive has been implemented into Austrian law within the scope of the 2004 Fuel Order Amendment. From 1 January 2009, the substitution target amounts to 5.75 %, measured by the total fossil petrol or diesel introduced or used in the federal territory.
8	RES-LEGAL	Tax regulation mechanism - The Mineral Oil Tax (MÖSt) in Austria is a consumption charge through which fuels from mineral oils used in road transport are charged. Petrol and diesel from a minimum content of 4.6 % resp. 6.6 % of biogenic material are subject to a lower mineral oil tax. Mineral oil solely from biogenic material and E85 are exempt from mineral oil tax.
9	OECDTADFFSS	Energy Tax Exemption for LPG Used in Public Transport. This is announced to end in 2012.
10	OECDTADFFSS	Energy Tax Refund to Energy Intensive Industries
11	OECDTADFFSS	Energy Tax Refund to Energy Intensive Industries. This is not quantified.
12	OECDTADFFSS	Energy Tax Refund to Energy Intensive Industries
13	OECDTADFFSS	Energy Tax Relief for Diesel Used by the Trains of the Austrian Railways. This is announced to end in 2012.
14	OECDTADFFSS	Rebates to Diesel Used in Agriculture. This measure will expire at the end of 2012.
15	OECDTADFFSS	Energy tax relief for gasoil used for powering CHP plants. Estimates available until 1996, later included in the energy tax refund to energy intensive industries.
16	OECDTADFFSS	VAT exemption for diesel oil for commercial use
17	OECDTADFFSS	VAT exemption for heavy fuel oil for commercial use
18	OECDTADFFSS	Tax allowance to commuters using own cars (lump-sum deduction from taxable income).