

**78. Federal Act on the Holding of Minimum Reserves
of Crude Oil and Petroleum Products (Oil Stockholding
Act 2012)**

The National Council has enacted:

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Part 1

General principles

Constitutional provision

1. **(Constitutional provision)** The enactment, amendment, repeal and enforcement of provisions such as those contained in this Federal Act are a federal matter unless the Federal Constitution Act, BGBl. [Federal Law Gazette [FLG]] No. 1/1930 provides otherwise.

European Union legislation referred to

2. This Act transposes Council Directive 2009/119/EC of 9 October 2009 imposing an obligation on Member States to maintain minimum stocks of crude oil and/or petroleum products (OJ L 265, 9.10.2009, p.9).

Definitions

3. (1) For the purposes of this Act the term:

1. "Geographical area of application" means federal territory with the exception of the municipalities of Jungholz (Tyrol) and Mittelberg (Vorarlberg);

2. "Third country" means any territory outside that of the European Union;

3. "Exporter" means any importer as defined by paragraph 7 which exports goods as defined by subsection 2(1-4) below during a period in which it imports such goods;

4. "Exporting" means bringing the goods in the categories designated by subsection 2(1-4) below into a member state of the European Union from the geographical area of application, in free circulation, or the exportation of such goods to a third country; without prejudice to the customs and consumption tax regulations, the reshipment of goods designated as compulsory emergency reserves that have temporarily been released for free circulation, to a bonded storage facility that is exclusively devoted to holding compulsory emergency reserves is not deemed to constitute exporting, but any such reshipment must be reported to the Federal Minister of Economy, Family and Youth;

5. "Stockholders" means all natural persons, legal entities or commercial law partnerships holding compulsory emergency reserves as compulsory stockholders within the meaning of section 7(1)(1-2) below or as counterparties within the meaning of section 7(1)(3) below.

6. 1. "IEP Agreement" means the Agreement on an International Energy Program of 18 November 1974, FLG No. 317/1976;

7. "Importer" means:

a) a natural person, legal entity or commercial law partnership:

aa) who/which is the consignee for customs purposes of goods in the categories designated by subsection 2(1-4) below which are imported from a third country and released for free circulation;

bb) in the event that goods in the categories designated by subsection 2 (1-4) below are brought into the geographical area of application from a member state of the European Union, the first domestic invoicee; in the case of chain transactions in which the last customer collects the goods itself or has them collected from

another member state, the party for whose account and in whose name the goods are shipped to a domestic bonded storage facility within the meaning of the Petroleum Excise Act 1995, or, in the case of procurement by a registered domestic consignee (section 32 Petroleum Excise Act 1995), such registered consignee (the owner of the bonded storage facility shall notify the Federal Minister of Economy, Family and Youth of the identity of the natural or legal person on whose behalf and for whose account the goods are being brought into its bonded storage facility, using the official forms to be provided for this purpose pursuant to section 15(3) below, and aggregating the product categories and quantities on a monthly basis; if the owner of the bonded storage facility fails to report the identity of the natural or legal person on whose behalf and for whose account the goods were brought into the bonded storage facility, or if such owner is the natural or legal person on whose behalf and for whose account the goods were brought into the bonded storage facility, then said owner is deemed to be an importer); if the registered consignee fails to report the identity of the first domestic invoicee, then said consignee is deemed to be an importer;

b) in all other cases in which goods in the categories designated by subsection 2 (1-4) below are brought into the geographical area of application, the first domestic consignee;

where a number of companies centrally managed by an incorporated company (parent company) domiciled in Austria within the meaning of section 244(1) Austrian Business Code are importers in the meaning of paragraphs a or b above and have designated the parent as the importer in writing in the notification to the Federal Minister of Economy, Family and Youth required by section 15(3) below, such parent company;

8. "Importing" means bringing goods in the categories designated by subsection 2(1-4) below into the geographical area of application from a member state of the European Union, in free circulation, or the release of such goods, imported from a third country, for free circulation; however, without prejudice to the customs and consumption tax regulations, temporarily releasing into free circulation compulsory emergency reserves from a bonded storage facility that is exclusively devoted to holding such reserves only gives rise to an import if the owner revokes the designation as compulsory emergency reserves (any temporary release and change in the designation of reserves by the owner must be notified to the Minister of Economy, Family and Youth without delay);

9. "Bonded storage facility owner" means the owner of an oil storage facility licensed under sections 27 or 29 Petroleum Excise Act 1995, FLG No. 630/1994 (bonded oil storage facility);

10. "Third-party stockholders" means all natural persons, legal entities or commercial law partnerships who/which assume the stockholding obligations of a compulsory stockholder in full or in part in accordance with section 8 below;

11. 10. "First-time importer" means an importer as defined by paragraph 7 importing goods as defined by

subsection 2(1–4) below for the first time during the current calendar year and not having carried out such activities in the previous calendar year;

12. “Counterparties within the meaning of section 7(1)(3)” means all natural persons, legal entities or commercial law partnerships who/which have undertaken to maintain a given level of compulsory emergency reserves under private law contracts (such persons do not have the rights and duties of compulsory stockholders, but do have those of stockholders (paragraph 5));

(2) For the purposes of this Act:

1. “Crude oil” means:

a) petroleum oils and oils obtained from bituminous minerals, crude, heading 2709 00 of the Combined Nomenclature, Commission Regulation (EU) No 1006/2011 amending Annex I to Council Regulation (EEC) No 2658/87 on the tariff and statistical nomenclature and on the Common Customs Tariff, OJ L 282, 28.10.2011, p.1, as amended by Commission Implementing Regulation (EU) No 155/2012, OJ L 50, 23.2.2012, p.1, except for high-sulphur bituminous shale oil;

b) intermediate products in the “fuel oils” product group, subheadings 2710 19 51, 2710 19 55, 2710 19 71 and 2710 19 75 used for the production of petroleum products as defined by paragraph 2;

2. “Petroleum products” means the following goods listed under subheadings 2707, 2710, 2711, 2713 and 2901 of the Combined Nomenclature:

a) “light oils”

aa) goods classified under subheadings 2707 20 10, 2707 30 10 and 2707 50 10, as well as 2710 12 11, 2710 12 15, 2710 12 21, 2710 12 25, 2710 12 31, 2710 12 41, 2710 12 45, 2710 12 49, 2710 12 51, 2710 12 59, 2710 12 70 and 2710 12 90 of the Combined Nomenclature, other than petroleum ether, n-hexane and n-heptane; as well as

bb) methyl tertiary butyl ether (MTBE) and ethyl tertiary butyl ether (ETBE) where used as automotive fuels; and

cc) biofuels used as gasoline substitutes, unless they fall under the above “light oils” subheadings due to their use as additives.

b) “medium oils” under subheadings 2710 19 11, 2710 19 15, 2710 19 21, 2710 19 25 and 2710 19 29 of the Combined Nomenclature;

c) “gas oils”

aa) goods classified under subheadings 2710 19 31, 2710 19 35, 2710 19 43, 2710 19 46, 2710 19 47, 2710 19 48, 2710 20 11, 2710 20 15, 2710 20 17 and 2710 20 19 of the Combined Nomenclature, including specially identified gas oil under section 9 Petroleum Tax Act 1995, FLG No. 630/1994;

bb) biofuels used as gas oil substitutes, unless they fall under the above “gas oils” subheadings due to their use as additives.

d) “fuel oils” under subheadings 2710 19 51, 2710 19 55, 2710 19 62, 2710 19 64, 2710 19 68, 2710 20 31, 2710 20 35 and 2710 20 39 of the Combined Nomenclature;

e) “lubricating oils and other oils” under subheadings 2710 19 71, 2710 19 75, 2710 19 81, 2710 19 83, 2710 19

85, 2710 19 87, 2710 19 91, 2710 19 93, 2710 19 99 and 2710 20 90 of the Combined Nomenclature;

f) “petroleum coke” under subheadings 2713 11 00 and 2713 12 00 of the Combined Nomenclature;

g) “chemical feedstocks” under subheadings 2707 10 90 (benzol for other purposes), 2711 14 00 (ethylene, propylene, butylene and butadiene), 2901 21 00 (ethylene), 2901 22 00 (propene) and 2901 24 00 (buta-1,3-diene) of the Combined Nomenclature;

h) “petroleum bitumen” under subheading 2713 20 00;

3. “Biofuels” means:

a) “bioethanol” i.e. undenatured ethanol with an alcoholic strength of at least 99 percent by volume, produced from biomass and/or biodegradable waste fractions;

b) “fatty acid methyl ester” (FAME, biodiesel) i.e. methyl ester produced from vegetable or animal oils or fats;

c) “biomethanol”, i.e. methanol produced from biomass and/or biodegradable waste fractions;

d) “bio dimethyl ether”, i.e. dimethyl ether produced from biomass;

e) “bio ethyl tertiary butyl ether (bio-ETBE)”, i.e. ETBE produced from bioethanol with a biofuel percentage by volume of 47%;

f) “bio methyl tertiary butyl ether (MTBE)”, i.e. MTBE produced from biomethanol with a biofuel percentage by volume of 36%;

g) “synthetic biofuels”, i.e. synthetic hydrocarbons or blends of synthetic hydrocarbons produced from biomass;

h) “biohydrogen”, i.e. hydrogen produced from biomass and/or biodegradable waste fractions;

i) “pure vegetable oil”, i.e. chemically unmodified oil in raw or refined form, produced from oil seed by means of pressing, extraction or comparable processes;

j) “superethanol E 85”, i.e. blends produced at a bonded storage facility within the meaning of section 25(2) Petroleum Excise Act 1995 with a bioethanol content of not less than 65% and not more than 75% by volume during the period from 1 October to 31 March (winter half-year), and not less than 75% and not more than 85% by volume from 1 April to 30 September (summer half-year).

4. “Feedstocks” mean:

a) vegetable and animal raw materials directly used to produce biofuels;

b) vegetable and animal fats and oils, including chemically modified products, within the meaning of Chapter 15 of the Combined Nomenclature, as well as waste cooking and frying oils and grease separator fats of animal or vegetable origin, directly used to produce biofuels;

c) methyl ester within the meaning of Chapter 38 of the Combined Nomenclature, produced from the goods named in b), where used as a fuel component or biogenic fuel;

d) ethyl alcohol as defined by subheading 2207 of the Combined Nomenclature, produced by means of alcoholic fermentation, where used as a fuel component or biogenic fuel;

e) fatty acid methyl ester (FAME) where its specification does not suit it for direct use as biofuel;

The Federal Minister of Economy, Family and Youth may, in consultation with the Federal Minister of Agriculture and Forestry, Environment and Water Management, designate by order feedstocks directly used to produce biofuels which are subject to stockholding obligations under section 4(1) below, in which case a conversion formula (section 6(4) below) shall be established for the raw materials concerned.

5. "Natural gas" means goods under subheadings 2711 11 00 and 2711 21 00 of the Combined Nomenclature;

The Federal Minister of Economy, Family and Youth may, by order, adjust the above definitions if this is necessitated by amendments to the Combined Nomenclature.

(3) Where reference is made in this Act to provisions of other federal acts these provisions shall be applied in their amended versions.

(4) Where this Act refers to persons only in the masculine gender such references include the feminine. When applied to specific persons the gender specific form shall be used.

Part 2

Compulsory stockholders and stockholding obligations

Compulsory stockholders

4. (1) Importers of crude oil, petroleum products, biofuels or feedstocks directly used to produce biofuels shall hold compulsory emergency reserves (as compulsory stockholders) in accordance with the provisions of this Act. In the case of importers domiciled in third countries or other EU member states the first domestic consignee is obliged to hold stocks. The stockholding duty is only fulfilled by crude oil, petroleum products, biofuels or biofuel feedstocks directly used to produce biofuels owned either by the third-party stockholder (section 3(1)(10)) or stockholder (section 3(1)(5)).

(2) The carriage of fuels imported in vehicle standard tanks or reserve tanks does not constitute an export or an import within the meaning of sections 3(1)(4) or 3(1)(8), respectively.

(3) The goods listed in section 3(2)(2)(e) above are exempt from stockholding obligations if they are brought into the geographical area of application in containers with contents of less than 200 litres.

(4) The goods listed

1. as "light oils" in section 3(2)(2)(a) above and classified under Combined Nomenclature subheadings 2710 12 11, 2710 12 21, 2710 12 25 and 2710 12 90,
2. as "medium oils" in section 3(2)(2)(b) above and classified under Combined Nomenclature subheading 2710 19 11,
3. as "lubricating oils and other oils" in section 3(2)(2)(e) above,
4. as "petroleum coke" in section 3(2)(2)(f) above,
5. as "chemical feedstocks" in section 3(2)(2)(g) above, and
6. as "petroleum bitumen" in section 3(2)(2)(h) above

are exempt from the stockholding obligations if the importer furnishes proof that they are bulk goods and are not being brought into the geographical area of application for use as energy sources. This also applies, with any necessary modifications, to feedstocks directly used to produce biofuels. In the event that international obligations prevent such exemptions from stockholding obligations the Federal Minister of Economy, Family and Youth may, by order, revoke such exemptions.

(5) A deduction of 50% of the output of goods classified as "chemical feedstocks", listed in section 3(2)(g) above, manufactured from crude oil or petroleum products within the geographical area of application, may be made from the quantity of crude oil imports if a deduction under subsection 4 has not already been made. In the event that international obligations prevent such deductions the Federal Minister of Economy, Family and Youth may, by order, revoke such deductions.

Scope of the stockholding obligations

5. (1) From 1 April of each year (commencement of a stockholding period) compulsory stockholders must hold 25% of their imports of crude oil, individual petroleum products, biofuels and feedstocks used directly to produce biofuels in the previous calendar year (previous year's imports) as compulsory emergency reserves, in Austria. Calculations of stockholding obligations – especially those performed by the central stockholding entity (CSE) within the meaning of section 9 below – shall take account of stocks held:

1. in refinery tanks;
2. in bulk terminals;
3. in pipeline tankage;
4. in barges;
5. in intercoastal tankers;
6. in oil tankers in port;
7. in inland ship bunkers;
8. in storage tank bottoms;
9. as working stocks; or

10. by large consumers as required by law or other official regulations, if the stocks concerned are permanently held as compulsory emergency reserves.

(2) The Federal Minister of Economy, Family and Youth may change the percentage named in subsection 1 by order if this is necessary to fulfil international obligations.

(3) The Federal Minister of Economy, Family and Youth may, contrary to subsection 1, redetermine by order the level of the compulsory emergency reserves to be held at given times if this is necessary to replenish the reserves subsequent to the exercise of emergency intervention powers.

(4) The Federal Minister of Economy, Family and Youth may, contrary to subsections 1 and 2, upon application of a compulsory stockholder, determine by notice the level of the compulsory emergency reserves to be held by such stockholder and prescribe the time to be taken by the latter to replenish such reserves if compulsory emergency reserves have been destroyed by warfare, terrorist attacks, sabotage, technical failures, acts of God or other causes.

(5) The previous year's imports shall be determined by the quantities of crude oil, petroleum products, biofuels and feedstocks directly used to produce biofuels imported during the previous calendar year (import period). The quantities of crude oil and petroleum products, biofuels and feedstocks directly used to produce biofuels exported by the compulsory stockholder during the same period shall be deducted. Domestic stocks of international aviation or barge bunker fuel are not deductible as exports. Exports of crude oil, petroleum products, biofuels and feedstocks directly used to produce biofuels may be deducted from crude oil imports using the conversions set out in section 6(3) below. Exports of the following categories of petroleum products may be deducted from imports:

1. Light oils and test spirits;
2. Medium oils and gas oils;
3. Fuel oils, spindle oils and lubricants (except for lubricants intended for lubrication purposes), other oils and residues.

Substitution

6. (1) Provided that the quantity of compulsory stocks (25% of the previous year's imports), calculated in units of crude oil in accordance with subsection 3, remains the same, a compulsory stockholder may stock crude oil as defined by section 3(2)(1)(a) above in place of petroleum products or exchange up to 20% of the product groups below, in volume terms, for each other:

1. Light oils and test spirits;
2. Medium oils and gas oils;
3. Fuel oils, spindle oils and lubricants (except for lubricants intended for lubrication purposes), other oils and residues.

(2) A compulsory stockholder may also stock petroleum products in place of crude oil as defined by section 3 (2) (1) (a) above. However the proportions of the compulsory emergency crude oil reserves substituted by petroleum products, expressed in crude oil units in accordance with subsection 4, may not represent less than:

1. 20% in the case of light oils and test spirits; and
2. less than 30% in the case of medium oils and gas oils.

Neither may fuel oils, spindle oils and lubricants (except for lubricants intended for lubrication purposes), other oils and residues exceed 35% of the compulsory emergency crude oil reserves, expressed in crude oil units in accordance with subsection 3, substituted by petroleum products. Crude oil fractions used in downstream processing, residues, intermediates and other components used to produce the said products shall be attributed to the latter upon substitution, according to their specifications. The substitution arrangements shall also apply, with any necessary modifications, to biofuels and feedstocks directly used to produce biofuels.

(3) The calculation of substitute quantities in accordance with subsections 1–2 shall be based on the following conversions:

Energy sources	Units of crude oil
1 kg of crude oil as defined by section 3(2)(1)(a) above or feed-	

stocks directly used to produce biofuels	1,00
1 kg of petroleum products, chemical feedstocks or biofuels (inc. intermediates as defined by section 3(2)(1)(b) above	1,20

(4) In the event of the determination of a conversion for feedstocks directly used to produce biofuels as defined by section 3(2)(4) above by order of the Federal Minister of Economy, Family and Youth, the substitute quantities shall be calculated on the basis of such conversion instead of that established by subsection 3.

Fulfilment of stockholding obligations

7. (1) The stockholding obligations may be fulfilled in the following ways, at the discretion of compulsory stockholders:

1. by holding compulsory emergency reserves;
2. by recourse to joint holding of compulsory emergency reserves by two or more compulsory stockholders;
3. by recourse to a private law contract obliging the counterparty to keep available given quantities of crude oil, petroleum products, biofuels or feedstocks directly used to produce biofuels, which must be owned either by the compulsory stockholder or by the counterparty;
4. by assuming the stockholding obligations in accordance with section 8 below.

(2) In the case of stockholding under subsection 1(3) the contracts must have terms of at least one year. Appropriate documentary proof of the conclusion of such contracts must be furnished to the Federal Minister of Economy, Family and Youth by the time of the commencement of the stockholding period. Compulsory emergency reserves held in accordance with subsection 1(3) may only be maintained at tank farms with capacities of at least 500 cu m. Third parties undertaking to hold stocks under private law contracts may not delegate this obligation.

(3) (2) Upon application of a compulsory stockholder a shorter term than that established by subsection 2 may be approved by notice for a contract under subsection 1(3) if this is necessary for commercial or technical reasons, and if compliance with the term provided for by subsection 2 would be unreasonably onerous for the compulsory stockholder.

(4) Subsection 3 applies to third-party stockholders under section 8, with any necessary modifications. The Federal Minister of Economy, Family and Youth may, upon application of a third-party stockholder, approve by notice the conclusion of contracts with terms of less than one year as provided for by subsection 1(3) if this will be of assistance in fulfilling such stockholder's stockholding obligations in accordance with section 7.

(5) Final consumers with stockholding obligations who have not been supplied with more than 1,000 litres of crude oil, petroleum products or biofuel by a merchant subject to stockholding obligations under section 4(1) above shall conclude a contract in accordance with subsection 1(3) or subsection 1(4). Such contract may be concluded by the merchant on their behalf. Said

merchant shall include a reference to the stockholding obligation under section 4 above in the invoice.

Assumption of stockholding obligations by stockholders

8. (1) Stockholders may assume stockholding obligations in full or in part, subject to subsections 2–6, thereby exempting the compulsory stockholders therefrom.

(2) Stockholders wishing to assume the stockholding obligations of third parties require an authorisation from the Federal Minister of Economy, Family and Youth to perform this function. Such authorisation shall be granted if the stockholder's technical expertise, internal organisation and previous conduct provide an assurance of proper maintenance of compulsory emergency reserves in accordance with this Act. An assurance of the proper maintenance of compulsory emergency reserves is, in particular, lacking if:

1. the stockholder is, or has in the past been in breach of its stockholding or reporting duties;
2. the stockholder is under the controlling influence of a compulsory stockholder which is, or has in the past been in breach of its stockholding or reporting duties;
3. the stockholder exercises a controlling influence over a compulsory stockholder which is, or has in the past been in breach of its stockholding or reporting duties; or
4. the stockholder and a compulsory stockholder which is, or has in the past been in breach of its stockholding or reporting duties are under the controlling influence of a third party.

A controlling influence shall always be deemed to exist if a company holds an interest of 50 percent or more in another undertaking. The Austrian Federal Economic Chamber, the Presidential Conference of Austrian Chambers of Agriculture, the Austrian Federal Chamber of Labour and the Austrian Trade Union Federation shall be consulted prior to the issue of an authorisation.

(3) Third-party stockholders are required to issue confirmations of the assumption of stockholding obligations, stating the extent thereof, and in particular the quantity of compulsory emergency reserves to be held, as well as the duration of such assumption. Third-party stockholders shall notify the Federal Minister of Economy, Family and Youth of the issue of such confirmations without delay.

(4) Upon confirming the assumption of a stockholding obligation a third-party stockholder shall be deemed to be a compulsory stockholder within the meaning of section 4 above to the extent established by the confirmation.

(5) The Federal Minister of Economy, Family and Youth shall, by order, establish a tariff of maximum charges per 1,000 crude oil units for the assumption of stockholding obligations. Such charges shall be calculated to cover the costs associated with holding compulsory emergency reserves. Differentials according to product groups are permissible. The order in question shall come into force at the start of each stockholding period. It shall be published in the official gazette section of the Wiener Zeitung.

(6) The Federal Minister of Economy, Family and Youth shall revoke the authorisation under subsection 2 if the

third-party stockholder fails to fulfil its duties properly or if the conditions for such authorisation are no longer met. In such a case the Minister shall, in application of section 5(4) above with any necessary modifications, require the compulsory stockholders which have delegated their stockholding obligations to hold compulsory emergency reserves.

(7) In the event of reductions in, or the abolition of all or part of taxes, levies, excise duties, or countervailing charges applicable to basic and processed agricultural products, incurred as a result of oil stockholding, or if the cost of oil stockholding itself falls, then the charges shall be reduced by these amounts.

Central stockholding entity

9. (1) Erdöl-Lagergesellschaft m.b.H. shall be appointed as the central stockholding entity (CSE). The CSE is the third-party stockholder within the meaning of section 8 above. The following additional provisions apply to the CSE:

1. The CSE must be an incorporated company domiciled in Austria, the object of whose business is the assumption of stockholding obligations under this Act. This company must have a supervisory board, the membership of which must include one representative, respectively, of the Federal Minister of Economy, Family and Youth and of the Austrian Federal Association of Energy Dealers. It is exempt from the provisions of the Trade Code 1994 unless otherwise provided for by the sentence before last of this subsection. In the event that the CSE makes profits it may only use them to create equity or strengthen its equity base. Any gains on the disposal of inventories shall be allocated to an appropriated, untaxed reserve. If such reserve is not utilised for the procurement of inventories in accordance with paragraph 7 within five years of its creation then it shall be reversed, and such reversal recognised for tax purposes. The procurement of inventories shall conform to the principles of frugality, efficiency and expediency, having regard to the current market situation. The provisions of the Trade Code 1994 regarding business establishments are applicable, subject to the responsibility of provincial governors for licensing business establishments. Section 69 Bankruptcy Order is inapplicable to the company.

2. The CSE may not engage in business activities that do not directly or indirectly serve its object of business.

3. The CSE shall have regard to regional supply considerations in its choice of locations for storage facilities. This shall be reviewed by the Federal Minister of Economy, Family and Youth who shall consult the provincial governments.

4. The CSE shall draw up general terms and conditions for the assumption of stockholding obligations which shall require the approval of the Federal Minister of Economy, Family and Youth, and shall be published in the official gazette section of the Wiener Zeitung. Such approval shall be granted if the general terms and conditions fulfil the requirements named in section 8(2) above.

5. The CSE shall conclude stockholding contracts, in accordance with its charges (section 8(5)), and general

terms and conditions (paragraph 4), with any compulsory stockholders offering to assume stockholding obligations. The CSE shall annually submit its balance sheet, annual report, auditors' report and income statement to the Austrian Federal Economic Chamber, the Austrian Federal Chamber of Labour and the Federal Minister of Economy, Family and Youth. The CSE shall provide the Austrian Federal Economic Chamber, the Austrian Federal Chamber of Labour and the Federal Minister of Economy, Family and Youth with information on the conduct of its business.

7. The disposal of inventories and the award of contracts for over EUR 400,000 must normally take place by invitation to tender, applying the Federal Procurement Act 2006, FLG I No. 171/2006 as amended, with any necessary modifications. Only where an invitation to tender would conflict with the principle of efficiency may a contract be awarded by way of a limited invitation to tender or direct agreement.

8. The CSE shall conduct its business in accordance with the principles of frugality, efficiency and expediency.

9. The CSE may only divulge information on stockholding obligations wholly or partly delegated to it by compulsory stockholders to the Federal Minister of Economy, Family and Youth.

10. The CSE shall be entitled to build up inventories to meet future compulsory stockholding obligations, subject to paragraphs 7 and 8. Such inventories may not exceed 10% of the compulsory stockholding obligations undertaken by it as of the cut-off date (1 April of each year). The Federal Minister of Economy, Family and Youth may increase this percentage to 20% by order. The above arrangements also apply, with any necessary modifications, to the holding of stocks which have ceased to be subject to delegated compulsory stockholding obligations.

11. The CSE shall regularly publish comprehensive information, analysed by product categories, on its stockholding capacity..

12. The CSE shall publish the conditions under which it is prepared to assume stockholding obligations on behalf of other companies at least seven months before the commencement of the next stockholding period.

(2) The federal government may extend guarantees under special federal legislation to secure bonds issued and/or loans taken up by the CSE to finance the establishment and maintenance of compulsory emergency reserves.

(3) Without prejudice to section 5(1) above, the Federal Minister of Economy, Family and Youth may, upon application by it, and having regard to the domestic tankage available for emergency stockpiling, by notice empower the CSE to hold compulsory emergency reserves at the Trieste tank farm operated by Transalpine Ölleitung (TAL) in order to fulfil stockholding obligations delegated to it, under the existing treaty between Austria and Italy on the use of facilities at the Trieste oil terminal, FLG. No. 228/1987. Such authorisation shall be conditional on the furnishing by the stockholder of an irrevocable private law undertaking to grant the Federal Ministry of Economy, Family and Youth staff entrusted

with inspecting compulsory emergency reserves or independent third parties entrusted with inspecting the crude oil stocks held at the Trieste tank farm access to the crude oil stocks at the said tank farm at all times during normal business hours. The stockholder shall bear any expenses arising from such inspections.

(4) The CSE shall, at the request of the Federal Minister of Economy, Family and Youth, at any time furnish the Minister with proof that the crude oil stocks held in Trieste are constantly available, and can be conveyed to Austria via the TAL and the Adria-Wien Pipeline (AWP) pipeline systems in reasonable time.

(5) The Federal Minister of Economy, Family and Youth may, by notice, revoke the authorisation to hold crude oil stocks at the Trieste tank farm if the CSE fails to fulfil its obligations under subsections 3 and 4.

(6) In so far as the Federal Minister of Economy, Family and Youth is empowered to conclude international interministerial agreements under Art. 66(2) Federal Constitution Act, the Minister may conclude an agreement on the holding by the CSE of the compulsory emergency reserves of other member states of the European Union in Austria, but not on the sale or purchase of compulsory emergency reserves. Other preconditions for the conclusion of such an agreement are:

1. That the security of supply of Austria would not be impaired by the conclusion of such an agreement.

2. That a corresponding private law agreement has been concluded with the Austrian CSE.

3. An application for a federal guarantee of this area of business of the CSE under section 1 Oil Stockholding Financial Support Act, FLG No. 161/1977, as amended, is not permissible.

(7) As soon as the total imports in a given year become known, the Federal Minister of Economy, Family and Youth shall, without delay, inform the CSE during the first quarter of the following calendar year as to the quantities of crude oil and petroleum products to be held as compulsory emergency reserves from 1 April onwards. The CSE is obliged, having regard to the compulsory emergency reserves that it is not required to hold, at all times to maintain sufficient stocks of crude oil and petroleum products to ensure that Austria is able to fulfil its international stockholding obligations. To this end the Federal Minister of Economy, Family and Youth shall inform the CSE, in anonymised form, of the quantities of crude oil and petroleum products that the Minister knows, on the basis of the reports received by him/her, to be held by the other compulsory stockholders.

Mergers and insolvency

10. (1) Importers shall report the initiation of bankruptcy proceedings against them or the rejection of a bankruptcy petition on grounds of insufficient assets to the Federal Minister of Economy, Family and Youth without delay.

(2) In the event of a merger the rights and duties under this Act shall pass to the legal successor. Mergers of third-party stockholders under section 8 require the approval of the Federal Minister of Economy, Family and Youth,

acting in consultation with the Federal Minister of Finance.

Part 3
Imports and exports
Imports

11. (1) If petroleum from other EU member states is brought into the geographical area of application for commercial purposes or by mail order, then a declaration made out in duplicate as specified by the Annex shall be lodged with the customs office responsible for official oversight for the purpose of enforcing this Act, together with the accompanying document required by section 42 Petroleum Excise Act 1995.

(2) The customs office referred to in subsection 1 shall inspect the particulars in the declaration for conformity with those in the accompanying document, and thereafter forward a copy to the Federal Minister of Economy, Family and Youth. The other copy shall remain with the customs office. In the event that the particulars in the declaration do not conform to those in the accompanying document the customs office shall require the declarant to correct such particulars. If the declarant fails to correct the particulars or refuses to furnish the revised declaration the customs office shall report this to the Federal Minister of Economy, Family and Youth within four weeks. At the same time the customs office shall report the required particulars in the declaration, corrected on the basis of the accompanying document, to the Federal Minister of Economy, Family and Youth.

(3) If the submission of an accompanying document pursuant to subsection 1 is not required, the petroleum excise debtor shall furnish the declaration when making the excise duty return.

(4) The Federal Minister of Finance shall transmit the required particulars in the declaration regarding releases of crude oil or petroleum products for free circulation to the Federal Minister of Economy, Family and Youth not later than the 15th day of the following month.

(5) In cases of declarations under the simplified procedures specified by Art. 76 (1)(b or c) Community Customs Code (Council Regulation (EEC) No 2913/92 of 12 October 1992, OJ L 302, 19.10.1992), the particulars referred to in subsection 4 shall be transmitted to the Federal Minister of Economy, Family and Youth by the end of the following month, and the customs authorities may require the declarant to lodge declarations together with the supplementary declaration (section 59(2) Customs Law Implementation Act, FLG No. 659/1994).

(6) The Federal Minister of Economy, Family and Youth is entitled, for the purposes of this Act, to require the Federal Minister of Finance and the customs authorities to provide information on particulars in declarations.

(7) The Federal Minister of Finance and the customs authorities may employ electronic data processing and transmission to record and transmit the data referred to in this section and to provide information requested under subsection 6.

(8) The Federal Minister of Finance may, in consultation with the Federal Minister of Economy, Family and Youth, waive the requirement for a declaration in respect of

some or all procedures if there is an assurance that computerised reporting will provide the Federal Minister of Economy, Family and Youth with the necessary data.

(9) The Federal Minister of Finance shall, by the 15th day of the following month or, at the latest, upon receipt from the Federal Minister of Finance of all the Excise Movement Control System (EMCS) electronic confirmations of receipt for the calendar month in question, transmit electronically to the Federal Minister of Economy, Family and Youth the other data to be provided in the report of movements of goods subject to section 29a Petroleum Excise Act 1995 during the calendar month in question. In the event of system outages affecting the computerised procedures for the reporting of movements of goods subject to section 29a Petroleum Excise Act 1995 the data shall be transmitted upon restoration of the availability of the computerised system. If a system outage temporarily necessitates a procedure relying on paper forms the latter shall be employed in accordance with the provisions of section 11(1) above in respect of accompanying documents, and with section 42 Petroleum Excise Act 1995.

(10) To permit checking of the information on the deduction of exports from imports pursuant to section 5(5) above, the Federal Minister of Finance shall, by the 15th day of the following month or, at the latest, upon the receipt of all the Excise Movement Control System (EMCS) electronic confirmations of receipt for the calendar month in question, transmit electronically to the Federal Minister of Economy, Family and Youth the other information to be provided in the report on exports from Austria to member states subject to section 29a Petroleum Excise Act 1995 during the calendar month in question. In the event of system outages affecting the computerised procedures for the reporting of movements of goods subject to section 29a Petroleum Excise Act 1995 the data shall be transmitted upon restoration of the availability of the computerised system. The Federal Minister of Finance shall, further, transmit electronically to the Federal Minister of Economy, Family and Youth the other information on exports from Austria to third countries during the calendar month in question to be provided in the report, as soon as this data is available in electronic form.

Commencement of importing

12. (1) Any person intending to import crude oil, petroleum products, biofuels or feedstocks directly used to produce biofuels subject to this Act (section 3(2)(1–4)) shall notify the Federal Minister of Economy, Family and Youth thereof in writing prior to commencing such activity.

(2) It is not necessary to hold any emergency reserves during the first calendar quarter after initiating the imports. During the second calendar quarter and each subsequent calendar quarter reserves equal to 25% of the imports in all preceding quarters shall be held. From the end of the calendar year coinciding with or following the end of the fourth calendar quarter after the commencement of the importing activities, the level of

the compulsory emergency reserves shall be determined by section 5 above.

Cessation of importing

13. In the event that a compulsory stockholder permanently ceases to import crude oil, petroleum products, biofuels or feedstocks directly used to produce biofuels it may dispose of the compulsory emergency reserves as it sees fit upon the fulfilment of its stockholding obligations, provided that the importer is the owner of the compulsory emergency reserves. Such obligations are fulfilled as of 31 March of any year succeeding a year in which no imports have been made.

Part 4

Storage

Storage of compulsory emergency reserves

14. (1) (1) Compulsory emergency reserves shall be so stored that the specifications of the stocks are unaltered. They may be comingled with other inventories.

In such case appropriate precautions shall be taken to ensure that the compulsory emergency reserves are maintained at all times. The correspondence of the actual to the required level of compulsory emergency reserves must be evidenced by bookkeeping records, verified by physical inspections.

(2) Crude oil, petroleum products, biofuels and feedstocks directly used to produce biofuels may only be stored in tanks approved in accordance with the relevant legislation, which must be fitted with measurement instrumentation. Storage facilities must be equipped with vehicle loading systems.

(3) Stockholding obligations cannot be met by crude oil, petroleum products, biofuels or feedstocks directly used to produce biofuels that are present in road tankers, oil tank wagons, filling stations or pipeline systems.

Those stocks that are absolutely unavailable in even the most severe emergency (Art. 1(2) of the annex to the IEP Agreement) for technical reasons shall not be credited towards the compulsory emergency reserves. Such stocks shall be assumed to be equal to 10% of the total compulsory emergency reserves. (2) The Federal Minister of Economy, Family and Youth may change this percentage by order if this is necessary to fulfil international obligations.

Part 5

Reporting, surveys and statistics

Annual reporting and monthly import reporting

15. (1) Compulsory stockholders have until the last day of February of each year to report the previous year's imports (section 5(1) above) of crude oil, petroleum products, biofuels or feedstocks directly used to produce biofuels to the Federal Minister of Economy, Family and Youth, using the official forms provided for this purpose. Such reports must be accompanied by appropriately evidenced information as to whether and to what extent the stockholding obligations under section 7(1)(1–4) above are being fulfilled.

(2) The parties subject to reporting requirements referred to in subsection 1 shall report their monthly

imports of crude oil, petroleum products, biofuels and feedstocks directly used to produce biofuels to the Federal Minister of Economy, Family and Youth in writing by the 15th day of the following month, using the official forms provided for this purpose.

If the consignees notified by the Federal Minister of Finance pursuant to section 11(9) above are owners of bonded storage facilities but are not the parties on whose behalf and for whose account the goods have been brought into the bonded storage facilities, then they shall, by the 15th day of the following month, inform the Federal Minister of Economy, Family and Youth of the identity of such parties, using the official forms provided for this purpose. The registered consignee (section 32 Petroleum Excise Act 1995) shall, likewise, report the identity of the initial domestic invoicee if the goods are not procured by way of a chain transaction and hence the rightful consignee is not an importer as defined by section 3(1)(7)(a)(bb) above. If the owner of the bonded storage facility fails to report the identity of the party on whose behalf and for whose account the goods were brought into the bonded storage facility, or if the owner of the bonded storage facility is the party on whose behalf and for whose account the goods were brought into the bonded storage facility, then said owner shall be deemed to be an importer. If the registered consignee fails to report the identity of the initial domestic invoicee, then said consignee shall be deemed to be an importer. The same shall apply, with any necessary modifications, to parent companies as defined by section 3(1)(7)(c) above.

Monthly reports on the level of compulsory emergency reserves

16. Compulsory stockholders shall report the level of their emergency reserves on the last day of each month to the Federal Minister of Economy, Family and Youth by the 15th day of the following month, using the official forms provided for this purpose.

Storage capacity reporting

17. Compulsory stockholders shall annually notify the Federal Minister of Economy, Family and Youth of the location, name, capacity and suitability of the storage facilities partly or exclusively used to hold their emergency stocks, using the official forms provided for this purpose. The cut-off date for such reports shall be 31 December of the year under review, and they shall be submitted by 31 January in the following year.

Obligation to maintain records

18. Compulsory stockholders shall, on an ongoing basis, maintain records clearly and transparently indicating the levels of their overall stocks and compulsory emergency reserves. If compulsory emergency reserves are comingled with other inventories (section 14(1) above), then the stock level shall be measured at least once every working day; otherwise it shall be measured at least once a month. In the event that such measurements reveal that the compulsory emergency reserves are below the required level the Federal Minister of Economy, Family

and Youth shall be notified of same not later than the day after such measurements.

Surveys required to fulfil international obligations

19. (1) Where necessary for the fulfilment of international obligations, the Federal Minister of Economy, Family and Youth shall, by order, direct that surveys relating to oil companies (in the meaning of Art. 26 IEP Agreement) be conducted on the following subjects:

1. the supply of crude oil, petroleum products, biofuels and feedstocks directly used to produce biofuels, including forecasts of supply in individual months of the following calendar year;
2. the availability and use of means of transport for crude oil, petroleum products, biofuels and feedstocks directly used to produce biofuels;
3. other matters, in particular those specified by Arts. 25–36 IEP Agreement.

(2) Orders enacted under subsection 1 shall, in particular, determine:

1. the commencement of the reporting requirements;
2. the parties subject to reporting requirements;
3. the matters reported on;
4. the reporting dates and the periods to which reports shall relate.

(3) In order to assist in monitoring the substitution obligations under sections 11 and 26a Motor Vehicles Act 1967, FLG No. 267/1967, and the Fuel Order enacted to implement it, FLG II No. 418/1999, as well as compliance with the annual reporting requirements under Directive 2009/28/EC on the promotion of the use of energy from renewable sources and amending and subsequently repealing Directives 2001/77/EC and 2003/30/EC, OJ L 140, 5.6.2009, p. 16, the company survey data related to biofuels and feedstocks directly used to produce biofuels shall be forwarded to the Federal Minister of Agriculture and Forestry, Environment and Water Management.

Statistics

20. (1) The Federal Minister of Economy, Family and Youth is empowered to order and conduct statistical surveys and other statistical studies relating to the storage and distribution of crude oil, petroleum products, biofuels and feedstocks used for the direct production of biofuels. These powers do not include statistical surveys related to the production of coal and liquid hydrocarbons.

(2) Directions to carry out statistical surveys shall be made by order. Apart from directions to conduct statistical surveys such orders shall, in particular, specify:

1. the survey population;
2. the statistical units;
3. the form of statistical survey;
4. the survey characteristics;
5. the variable units;
6. the frequency of data collection;
7. the class of persons required to give information;
8. whether and to what extent the results are to be published, having regard to the provisions of section 19(2) Federal Statistics Act 2000, FLG No. 163/1999.

(3) The transmission of individual data sets to Statistics Austria for the purpose of compiling federal statistics is permissible.

(4) When conducting such surveys and processing data acquired therefrom, the provisions of the Federal Statistics Act 2000 shall be complied with.

(5) In order to assist in monitoring the substitution obligations under sections 11 and 26a Motor Vehicles Act 1967, and the Fuel Order enacted to implement it, FLG II No. 418/1999, as well as compliance with the annual reporting requirements under Directive 2003/30/EC on the promotion of the use of biofuels or other renewable fuels for transport, OJ L 123, 17.5.2003, p. 42, as amended by Directive 2009/28/EC, OJ L 140, 5.6.2009, p.16, the company survey data related to biofuels and feedstocks directly used to produce biofuels, required to prepare the statistics specified by subsection 1, shall be forwarded to the Federal Minister of Agriculture and Forestry, Environment and Water Management.

Electronic data transmission

21. The electronic transmission to the Federal Minister of Economy, Family and Youth of data collected on the basis of the reporting duties and statistical surveys specified by Parts 3, 5 and 8 is permissible if the formats provided by the Minister are complied with.

Use of the results of statistical surveys

22. The results of surveys conducted under Parts 3, 5 and 8 may only be used to implement this Act and may not be employed for statistical surveys or studies carried out in accordance with section 20 above.

Part 6

Inspections

Inspection of stocks

23. (1) The Federal Minister of Economy, Youth and Family may verify the level of the compulsory emergency reserves, their specifications, and the characteristics and equipment of the storage facilities at any time during normal business hours. The inspectors must be granted unrestricted access to the storage facilities and all inventory records during normal business hours. Inspections may include the taking of samples, which must be permitted within reasonable limits. To this end the inspectors may have recourse to the general state administration, and also consult or engage suitable experts. Representatives seconded by the European Commission may also participate in these inspections.

(2) In the event of a reasonable suspicion of false reporting of stock levels or the specifications of the compulsory emergency reserves the inspectors may, by official notice, require the conduct of a physical inventory, and temporarily suspend the transfer of crude oil, petroleum products, biofuels and feedstocks directly used to produce biofuels to and from tanks in which compulsory emergency reserves are held for as long as is necessary to investigate the stock levels. To this end the inspectors may have recourse to the general state administration, and also consult or engage suitable experts.

Part 7

Penal provisions

Infringement of stockholding obligations

24. (1) Any person failing to fulfil his stockholding obligations under section 4 commits an administrative offence unless the act constitutes a criminal offence subject to the jurisdiction of the courts, and shall be punishable by a fine of up to EUR 58,120, or in the event of uncollectibility up to six months' imprisonment for default. If committed negligently such offence shall be punishable by a fine of up to EUR 29,060, or in the event of uncollectibility up to three months' imprisonment for default. Such penalties shall be imposed by the district administrative authority.

(2) If the offender has unlawfully enriched himself or a witting third party by committing an offence subject to the penalties set out in subsection 1, then he or such party shall be required to pay a sum equal to the amount of such enrichment. Such third party shall also be obliged to pay a sum corresponding to the amount of the enrichment if such party ought to have been aware of the enrichment brought about by the action.

(3) The authority may refrain from imposing a penalty under subsection 2 if the pecuniary advantage is minor or if the effect on those concerned would be unduly harsh.

(4) If there is an imminent danger that Austria's international obligations could be breached by an offence subject to the penalties set out in subsection 1, then the authority may request the CSE to fulfil the stockholding obligations as defined by section 4 above and require the offender to reimburse the expenses thus incurred.

(5) The limitation period (section 31(2) Administrative Penal Act) is one year.

Offences

25. Any person commits an administrative offence unless the act constitutes a criminal offence subject to the jurisdiction of the courts, and shall be punishable by a fine of up to EUR 2,180, to be imposed by the district administrative authority responsible, if such person:

1. fails to replenish compulsory emergency reserves prescribed by the Federal Minister of Economy, Youth and Family by order pursuant to section 5(3) above or by notice pursuant to section 5(4) above.
2. contravenes the provisions of section 7(2) above regarding the assignment of an obligation assumed under section 7(1)(3) above;
3. fails to observe the obligation under section 7(5) above to include a reference to the stockholding obligation in an invoice;
4. acts as a third-party stockholder without an authorisation under section 8 above;
5. fails to issue or report the confirmations required under section 8(3);
6. in his capacity as a stockholder makes a charge for the assumption of stockholding obligations exceeding the maximum charge under section 8(5);
7. the CSE infringes the provisions of section 9 above;

8. fails to submit the notifications and reports required by parts 3, 5 or 8, or fails to submit timely, correct or complete notifications and reports;

9. fails to observe the obligation to furnish a declaration under section 11 above;

10. fails to observe the provisions of section 18 on the maintenance of records;

11. fails to collaborate with statistical surveys conducted by order of the Federal Minister of Economy, Family and Youth under section 20(2) above, or reports incorrect data wilfully or in a grossly negligent manner; contravenes the obligation to tolerate inspections established by section 23.

Illegal disclosure of data

26. The illegal disclosure of data shall be subject to the Data Protection Act 2000, FLG I No. 165/1999. The offender may only be prosecuted at the request of the party whose interest in confidentiality has been infringed.

Involvement of the Federal Police

27. The Federal Police shall, within the limits of its statutory powers, assist the public authorities and bodies responsible under this Act in the exercise of their powers, at their request.

Part 8

Stockholding by power stations

Fuel stockholding by power stations

28. (1) In the interests of electricity security of supply operators of fossil fuel fired power stations shall maintain sufficient fuel stocks to permit the continued supply of electrical energy at maximum capacity and meet own use requirements for 30 days.

(2) The fuel stocks must meet the following requirements:

1. The stocks must be located at the site of the power station. The Federal Minister of Economy, Family and Youth may, upon application, permit a different storage location if this is in the vicinity of the power station, and if there is a transport link via which a quantity of fuel corresponding to the power station's daily demand can be transported to it within one day.

2. Power station operators subject to stockholding obligations must, at all times, be entitled to use the stocks without the approval of any third party.

3. The inventories may not be maintained for the purpose of meeting stockholding obligations under the other provisions of this Act, other legislation or contracts with third parties.

4. The inventories may not be required for the reasonable stocking of other facilities operated by the power station operator.

5. The specifications of the stocks must conform to the existing legal requirements.

(3) The stockholding obligations do not apply to autogeneration plants with maximum electric capacities of less than 50 MW.

(4) The stockholding obligations do not apply to power stations which:

1. are fired with natural gas, the supply of which is contractually assured for the period established by subsection 1;

2. are fired with gas other than natural gas, or waste;

3. are fired with lignite from a nearby mine with which there is a transport link via which a quantity of coal corresponding to the power station's daily demand can be transported to it within one day.

(5) In order to prevent impending or overcome existing difficulties affecting the electricity supply provided by a power station operator subject to stockholding requirements or its customers, the Federal Minister of Economy, Family and Youth may, upon application of such operator, temporarily release fuel stocks for a period of not more than six months from enactment of the notice. This is only permissible to the extent that, and for as long as the difficulties cannot be overcome by any other reasonable means.

(6) Withdrawals from stocks in the absence of a prior release under subsection 5 are permissible if such release is not received in time and disruption to electricity supplies cannot be averted in by any other reasonable means. Such withdrawals shall be notified to the Federal Minister of Economy, Family and Youth without delay, and a retroactive release applied for.

(7) Power station operators subject to stockholding obligations shall, not later than the end of the following month, use the official forms to report the following statistics for the previous calendar quarter to the Federal Minister of Economy, Family and Youth:

1. the stocks of fossil fuels held for each power station subject to stockholding obligations at the end of each month, stating the storage location and coverage in days;

2. the total inventories held by the operator at the end of the calendar quarter;

3. the operator's total consumption of fossil fuels and the consumption of individual power stations.

(8) Power station operators subject to stockholding obligations shall, on request, furnish the Federal Minister of Economy, Family and Youth with the information and documentation required to monitor compliance with stockholding obligations, within a deadline set for them.

(9) Any person wilfully or negligently failing to hold the prescribed fuel stocks continuously, in contravention of subsection 1, commits an administrative offence, punishable by a fine of up to EUR 7,000, to be imposed by the district administrative authority responsible.

(10) Any person failing to submit the notifications and reports required by subsections 6 and 7, or failing to submit timely, correct or complete notifications and reports commits an administrative offence, punishable by a fine of up to EUR 2,000, to be imposed by the district administrative authority responsible.

Part 9

Transitional and final provisions

Recognition of costs in the event of official price fixing

29. With respect to goods subject to stockholding obligations under this Act, the cost burden, per tonne, imposed by the obligation to establish and maintain compulsory emergency reserves shall be fully taken into

account in the event of official price fixing under the Prices Act 1992, FLG. No. 145/1992.

Transitional provisions

30. (1) Notices issued under Art. II section 8(3) Oil Stockholding and Reporting Act 1982, FLG No. 546/1982 as amended by Federal Act FLG I No. 29/2010 shall remain in force.

The Federal Minister of Economy, Family and Youth shall, by order, revoke such notices if it is possible that they breach international obligations.

(2) Notices issued under Art. II section 9(2) Oil Stockholding and Reporting Act 1982, FLG No. 546/1982 as amended by Federal Act FLG I No. 29/2010 shall remain in force. The Federal Minister of Economy, Family and Youth may, by order, adjust the percentage determined by notice if it is possible that it breaches international obligations.

(3) Orders enacted under the Oil Stockholding and Reporting Act 1982, FLG No. 546/1982 as amended by Federal Act FLG I No. 29/2010 shall remain in force until repealed by orders of the Federal Minister of Economy, Family and Youth governing the same matters.

Enforcement

31. The following persons are entrusted with the enforcement of this Act:

1. (Constitutional provision) In respect of sections 1, 31(1) and 32(1), the federal government;

2. In respect of 9(2) and 11, the Federal Minister of Finance in consultation with the Federal Minister of Economy, Family and Youth;

3. In respect of section 26, the Federal Minister of Justice;

4. In respect of section 27, the Federal Minister of Economy, Family and Youth in consultation with the Federal Minister of the Interior;

5. In respect of section 29, the Federal Minister of Economy, Family and Youth in consultation with the Federal Minister of Finance;

In all other respects, the Federal Minister of Economy, Family and Youth.

Commencement

32. (1) (Constitutional provision) Sections 1 and 31(1) shall enter into force on the day after the publication of this Act. At the same time Art. I, Art. II section 3 (6–8) and Art. IV subsection 1e Oil Stockholding and Reporting Act 1982, FLG No. 546/1982 as amended by Federal Act FLG I No. 29/2010 shall be repealed.

(2) With the exceptions of sections 1 and 31(1), this Act shall enter into force on the day after its publication. At the same time the Oil Stockholding and Reporting Act 1982, FLG No. 546/1982 as amended by Federal Act FLG I No. 29/2010 shall be repealed, with the exceptions of Art. I, Art. II section 3 (6–8) and Art. IV subsection 1e.

D E C L A R A T I O N
For the import of mineral oils under
CN codes

Austrian user tariff heading	Quantity (in kg)
Trade description	
Third country or EU member state from which the goods are being imported	
Name and address of importer/consignee	
Date of import/shipment	Official signature