



**EUROPEAN COMMISSION**  
DIRECTORATE-GENERAL  
TAXATION AND CUSTOMS UNION  
TAX POLICY  
**VAT and other turnover taxes**

Brussels, 27 October 2003  
TAXUD/C/3/ID D(2003)

**VAT in the European Community**

**APPLICATION IN THE MEMBER  
AND ACCESSION STATES,  
FACTS FOR USE BY  
ADMINISTRATIONS/TRADERS  
INFORMATION NETWORKS ETC....**

**Note**

**This document collates a range of basic information on the application of VAT arrangements in the Member and Accession States which has been obtained from the tax authorities concerned. The information relating to the Member States was updated July 2002. The information provided by the Accession States is provisional, based on the anticipated application of VAT arrangements once Community legislation has been transposed.**

**The exchange rates used for the Accession Countries are those for the 1<sup>st</sup> October 2003, taken from the Official Journal of the European Union.**

**The sole purpose of distributing details of national provisions is to create a work-tool. In no way does this document necessarily reflect the views of the Commission of the European Communities. Nor does it signify approval of the relevant legislation.**

# AUSTRIA

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## GENERAL INFORMATION

### **1. WHERE CAN FOREIGN TRADERS OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM (ADDRESS, TELEPHONE, FAX NUMBER AND E-MAIL)?**

Bundesministerium für Finanzen  
Abteilung IV/4, UID-Büro  
Erdbergstraße 192-196  
A - 1034 Vienna  
Tel.: (+43) 1 799 64 99 – 0  
Fax: (+43) 1 799 64 99 - 29

Bundesministerium für Finanzen  
Abteilung IV/9  
Himmelfortgasse 4 – 8  
A - 1010 Vienna  
Tel.: (+43) 1 514 33/1561  
Fax: (+43) 1 513 98 61

### **2. What is the tax authorities' website? What types of VAT information are available on this website (general information, legal rules, contact points, forms, etc.)? In what languages?**

Website: <http://www.bmf.gv.at/index.htm>

General information, contact points, forms, turnover tax guidelines, news (temporarily available).

### **3. Where can Austrian VAT rules be found? In what languages are they available?**

VAT rules are published in the *Bundesgesetzblatt* (Austrian Official Gazette). Other more detailed information can be obtained from legal databases which are accessible to the public (e.g. [www.rdb.at](http://www.rdb.at)).

They are available in German.

For questions of substance regarding Austrian VAT law, the competent department is:

Ministry of Finance  
Department IV/9  
Himmelfortgasse 4 – 8  
1010 Vienna  
Tel.: 0043/1/514 33  
e-mail: [PostIV/9@bmf.gv.at](mailto:PostIV/9@bmf.gv.at)

## VAT REGISTRATION OF FOREIGN TRADERS

### **4. When must traders register for VAT purposes?**

Any trader supplying goods or services or effecting intra-Community acquisitions in Austria is required to register with the tax authorities and is liable for VAT. One exception is where the reverse-charge system is applied (under Section 19(1) of the 1994 Turnover Tax Law), whereby tax liability is transferred to the domestic recipient.

### **5. When do traders not have to register for VAT purposes because VAT is payable by the recipient of the goods or services? Can foreign traders voluntarily register for VAT purposes in such circumstances?**

When the reverse-charge system is applied (under Section 19(1) of the 1994 Turnover Tax Law) whereby tax liability is transferred to the domestic recipient.

### **6. Where do foreign traders have to apply to register for VAT purposes (name of authority, address, telephone, fax number, e-mail)?**

Traders must apply to the Graz tax office for a VAT number.

Finanzamt Graz Stadt  
Referat für ausländische Unternehmer  
Conrad von Hötzendorfstraße 14-18  
8018 Graz  
Tel.: (+43) 316 8810  
Fax: (+43) 316 81 04 08  
E-mail: [[post.068.fastmk@bmf.gv.at](mailto:post.068.fastmk@bmf.gv.at)]

### **7. Describe the procedure for issuing VAT numbers (indicating the documents required) applying to foreign traders.**

Foreign traders must apply in writing to the local tax office in Graz: Finanzamt Graz-Stadt.

## THRESHOLD VALUES

### **8. What thresholds do you apply to intra-Community distance selling (Article 28b(B)(2) of the Sixth Directive)?**

€ 100 000

- 9. What thresholds do you apply to acquisitions by non-taxable legal persons or exempt persons/taxable persons (second subparagraph of Article 28a(1)(a) of the Sixth VAT Directive)?**

€ 11 000

## **APPOINTMENT OF A TAX REPRESENTATIVE BY TRADERS FROM NON-EU STATES**

- 10. When must a tax representative be appointed?**

A tax representative has to be appointed only if a trader from a non-EU State with which Austria has no mutual assistance agreement effects supplies to individuals.

- 11. What conditions have to be observed in appointing a tax representative?**

Authorised tax representatives are trustees (*Wirtschaftstreuhänder*), lawyers and notaries with their domicile or registered office in Austria and forwarding agents who are members of the Austrian association of chambers of commerce. Traders who have their domicile or registered office in Austria may apply to the tax authorities to be authorised to act as tax representatives (authorisation may be revoked at any time) provided they can comply with VAT obligations. The *Graz-Stadt Finanzamt* is responsible for the authorisation procedure.

- 12. What are the rights and obligations of tax representatives?**

A tax representative must be able to comply with VAT obligations and is entitled to exercise a foreign trader's rights.

- 13. What action can you take in the event of failure by a trader established in another Member State to appoint a tax representative in your country?**

If the tax authorities are not notified of the appointment of a tax representative they may impose a fine but failure to do so is not punishable under criminal tax law.

- 14. Is a bank guarantee required?**

No.

## **APPOINTMENT OF A TAX REPRESENTATIVE BY TRADERS FROM OTHER EU MEMBER STATES**

- 15. Can EU nationals appoint or apply for the appointment of a tax representative?**

Yes.

- 16. What rules have to be observed in the appointment of a tax representative?**

See answer to question 11.

- 17. What are the rights and obligations of tax representatives?**

See answer to question 12.

- 18. In what cases is a bank guarantee required?**

It is not required.

## **INVOICING**

- 19. What rules must be observed in issuing invoices?**

Traders effecting taxable supplies of goods or services are entitled to issue invoices and are required to issue invoices if they carry out transaction on behalf of another trader and that trader requests them to do so. VAT must be indicated separately in the invoice. The relevant rules are laid down in Section 11 of the 1994 Turnover Tax Law.

- 20. Are there exemptions to the obligation to issue invoices? If so, under what circumstances?**

Under Austrian turnover tax law there are no specific exemptions to the obligation to issue invoices. However, simplified invoices may be issued if the amount involved does not exceed €150.

## **PERIODIC VAT RETURNS**

### **21. When must a trader submit a VAT return?**

In principle all taxable traders are required to submit a VAT return in which they calculate themselves the amount of tax payable (prepayment).

An assessment of a trader's tax is made at the end of each calendar year. For this a VAT return covering all the assessment periods during the past calendar year must be submitted.

### **22. At what intervals must VAT returns be submitted and associated payments be made?**

A trader must submit a prepayment notice on the official form provided to the relevant VAT office by the fifteenth day of the second month following the calendar month in question (prepayment notice period). This must indicate the tax payable (in the form of a prepayment) or the credit calculated by the trader himself.

However, this requirement is waived if the prepayment calculated in accordance with the statutory provisions is paid in full by the relevant date or no prepayment is due for the prepayment notice period. In such cases the trader may, under certain circumstances (e.g. where the trader fails to keep records), be required by the tax office to submit a prepayment notice.

The prepayment must be made by the fifteenth day of the second month following the calendar month in question (due date).

An annual VAT return must be submitted by the end of March following the year in question, although this deadline may be extended on request.

### **23. Are there special rules governing periodic VAT returns for small traders and/or certain categories of business? If so, please indicate.**

For traders whose turnover in the previous calendar year did not exceed €22 000 the prepayment notice period is the calendar quarter. This also applies to new traders, if they are unlikely to realise a turnover of more than €22 000 in the year in which they started trading.

Prepayment must be made by the fifteenth day of the second calendar month following the prepayment notice in question.

These special rules for small traders do not apply to foreign traders.

- 24. Are there simplified procedures for calculating tax liability? If so, please indicate who may use these procedures, under what conditions and the nature of the simplification.**

Certain categories of business may apply the standard rate to calculate operating expenditure and input tax.

## **RECAPITULATIVE STATEMENTS**

- 25. At what intervals must recapitulative statements be submitted?**

Every quarter.

- 26. Is any further information required in addition to that stipulated by Article 22(6) of the Sixth VAT Directive?**

No.

- 27. Are simplified procedures within the meaning of Article 22(12) of the Sixth VAT Directive operated for the recapitulative statement? If so, what thresholds apply?**

No.

## **ELECTRONIC INVOICING AND COMPLIANCE WITH REPORTING OBLIGATIONS BY ELECTRONIC MEANS**

- 28. Is electronic invoicing authorised? If so, under what conditions? What procedural rules have to be observed?**

No.

- 29. Can VAT returns be submitted electronically? If so, how, and using what technology? Where does the relevant application have to be made?**

No.

- 30. Can recapitulative statements be submitted electronically? If so, how, and using what technology? Where must the relevant application be made?**

Recapitulative statements may be submitted via DATAKOM AUSTRIA. Applications can be submitted to Datakom Austria.

They may be submitted via the internet or asynchronously by modem.

Website: <http://www.dataweb.datakom.at>

## **ADMINISTRATIVE REQUIREMENTS**

**31. Are there flat-rate schemes? If so, what are they?**

Such schemes exist for certain categories of business.

There are flat-rate schemes for farmers.

**32. Are there other simplifications in addition to those already mentioned? If so, please indicate what they are.**

Small traders whose turnover does not exceed €7 500 in the assessment period do not have to make a VAT return.

Traders whose turnover does not exceed €22 000 in the assessment period can make prepayments on a quarterly basis.

**33. In what languages are the forms (e.g. periodic VAT returns and recapitulative statements) available? Are they translated?**

The forms exist in German. They are not translated.

## **DEDUCTION OF INPUT TAX**

**34. For what categories of goods and services can input tax not be deducted?**

Vehicles (excluding driving school vehicles, taxis and hire car vehicles) and entertainment expenditure.

**35. For what categories of goods and services can only a percentage of input tax be deducted? What percentage?**

Only 50% of input tax can be deducted for entertainment costs.

## ANNEX 1: THRESHOLDS

Member State	Threshold for application of the special scheme for acquisitions by taxable persons not entitled to deduct input tax and by non-taxable legal persons <sup>1</sup>		Threshold for application of the special scheme for distance selling <sup>2</sup>		Exemption for small enterprises <sup>3</sup>	
	National currency	Euro equivalent	National currency	Euro equivalent	National currency	Euro equivalent
Belgium	€11.200		€35.000		€5.580	
Czech Republic		10.000		35.000		35.000
Denmark	80.000 DKK	10.722	280.000 DKK	37.528	50.000 DKK	6.667
Germany	€12.500		€100.000		€16.620	
Estonia	160.000 EEK	10.226	550.000 EEK	35.151		16.000
Greece	€10.000		€35.000		€9.000 or €4.000	
Spain	€10.000		€35.000		None	
France	€10.000		€100.000		€76.300 or €27.000	
Ireland	€41.000		€35.000		€51.000 or €25.500	
Italy	€8.263		€27.889		None	None
Cyprus	6.000 CYP	10.226	20.000 CY Pounds	34.220		15.600
Latvia	7.000 LVL	10.778	24.000 LVL	36.952		17.200
Lithuania	35.000 LTL	10.138	125.000 LTL	36.207		29.000
Luxembourg	€10.000		€100.000		€10.000	
Hungary						35.000
Malta		10.000		35.000		37.000 <sup>4</sup> 24.300 <sup>4</sup> 14.600 <sup>4</sup>

<sup>1</sup> See second subparagraph of Article 28(a)(1) of Directive 77/388/EEC, as amended.

<sup>2</sup> See Article 28b, (2) of Directive 77/388/EEC, as amended.

<sup>3</sup> See Article 24(2) of Directive 77/388/EEC, as amended. This scheme is reserved for taxable persons established within the territory of the country.

<sup>4</sup> €37 000 when the economic activity consists principally in the supply of goods, €24 300 when the economic activity consists principally in the supply of services with a low value added (high inputs), and €14 600 in other cases, namely service providers with a high value added (low inputs)

## ANNEX 1: THRESHOLDS

Netherlands	€10.000		€100.000		None	None
Austria	€11.000		€100.000		€22.000	
Poland						10.000
Portugal	€8.978		€31.424		€9.976 or €12.470	
Slovenia		10.000		35.000		25.000
Slovak Republic		10.000		35.000		35.000
Finland	€10.000		€35.000		€8.500	
Sweden	90.000 SEK	10.071	320.000 SEK	35.809	None	None
United Kingdom	55.000 GBP	86.112	70.000 GBP	109.598	55 000 GBP	86.112

## **ANNEX 2: VAT IDENTIFICATION NUMBER**

- BE** le numéro d'identification à la taxe sur la valeur ajoutée  
BTW - identificatienummer
- CZ**
- DK** momsregistreringsnummer
- DE** Umsatzsteuer - Identifikationsnummer
- EE** käibemaksukohustuslasena registreerimise number
- EL** Αριθμός Φορολογικού Μητρώου ΦΠΑ  
Arithmos Forologikou Mitroou FPA
- ES** el número de identificación a efectos del Impuesto sobre el Valor Añadido
- FR** le numéro d'identification à la taxe sur la valeur ajoutée
- IE** value added tax identification no.
- IT** il numero di registrazione IVA
- CY** Αριθμός Εγγραφής Φ.Π.Α.  
Arithmos Egrafis FPA
- LV** pievienotās vērtības nodokļa (PVN) reģistrācijas numurs
- LT** PVM mokėtojo kodas
- LU** le numéro d'identification à la taxe sur la valeur ajoutée
- HU**
- MT** numru ta' l-identifikazzjoni tat-taxxa fuq il-valur miújud  
value added tax identification number
- NL** BTW - identificatienummer
- AT** Umsatzsteuer - Identifikationsnummer
- PL**
- PT** o número de identificação para efeitos do imposto sobre o valor acrescentado
- SI** identifikacijska številka za DDV

## **ANNEX 2: VAT IDENTIFICATION NUMBER**

**SK** identifikačné číslo pre daň (IČ DPH)

**FI** arvonlisäverorekisteröintinumero  
Mervärdesskatteregistreringsnummer (momsregistreringsnummer)

**SE** Mervärdesskatteregistreringsnummer (momsregistreringsnummer)

**GB** value added tax (VAT) registration no.

### ANNEX 3: ABBREVIATIONS

	<b>COUNTRY</b>	<b>CURRENCY</b>
BELGIUM	BE	EUR
CZECH REPUBLIC	CZ	CZK
DENMARK	DK	DKK
GERMANY	DE	EUR
ESTONIA	EE	EEK
GREECE	EL	EUR
SPAIN	ES	EUR
FRANCE	FR	EUR
IRELAND	IE	EUR
ITALY	IT	EUR
CYPRUS	CY	CYP
LATVIA	LV	LVL
LITHUANIA	LT	LTL
LUXEMBOURG	LU	EUR
HUNGARY	HU	HUF
MALTA	MT	MTL
NETHERLANDS	NL	EUR
AUSTRIA	AT	EUR
POLAND	PL	PLN
PORTUGAL	PT	EUR
SLOVENIA	SI	SIT
SLOVAK REPUBLIC	SK	SKK
FINLAND	FI	EUR
SWEDEN	SE	SEK
UNITED KINGDOM	GB	GBP