



# *Value added tax in Austria*

## A guide for non- resident businesses





## PREFACE

This booklet is intended to serve as a guide to VAT for foreign businesses, which carry out taxable transactions in Austria or intend to enter into business relations with Austrian businesses and therefore will have to comply with Austrian VAT law.

The guide is designed to answer most of the basic questions concerning Austrian VAT, such as registration requirements, VAT refund procedures and filing requirements. Copies of the relevant forms are attached as an appendix.

The booklet cannot and does not cover exhaustively the law and practices of Austrian VAT and therefore should not be regarded as a substitute for professional advice tailored to individual circumstances.

For more detailed information and advice on practical implications of Austrian VAT for the individual business, please contact the VAT specialists of

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Appendix

## **VALUE ADDED TAX IN AUSTRIA**

### **A GUIDE FOR NON-RESIDENT BUSINESSES**

#### **I. GENERAL INFORMATION**

##### **I.1. At a glance**

Name of the tax	Value added tax (VAT)
Local names	Umsatzsteuer (USt) Mehrwertsteuer (MwSt)
European Union (EU) Member State	Yes
Administered by	Federal Ministry of Finance (BMF)
VAT rates	<ul style="list-style-type: none"> <li>• Standard 20 %</li> <li>• Reduced 10 %, 13 %</li> <li>• Special 19 %,</li> <li>• Zero-rate 0 % (e.g. export, intra-EU supplies of goods)</li> </ul>
VAT Identification Number format	ATU12345678
VAT return periods	Monthly/quarterly and an annual return
Filing deadlines:	<ul style="list-style-type: none"> <li>• Monthly/quarterly VAT return 15<sup>th</sup> of the second month following the month/quarter concerned</li> <li>• Annual VAT return June 30 of the following year if filed electronically. In case of representation by a tax advisor, an extension until March 31 of the</li> </ul>

	second year following the year concerned might be granted within the quota agreement (an earlier filing may be requested by the Austrian tax authorities)
• EU Sales Listings	End of the month following the month/quarter concerned
• Intrastat declarations	10 <sup>th</sup> working day following the respective month
Registration Threshold	n/a
Recovery of VAT by non-established businesses	Yes
Non-deductible input VAT	E.g. expenditures in connection with the purchase, leasing or operation of cars and motorcycles entertainment expenses if not related to sales promotion purposes

## I.2. Useful links and documentation

Website of the Austrian tax authorities (BMF):

[www.bmf.gv.at](http://www.bmf.gv.at)

Austrian VAT legislation:

<http://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=10004873>

## **1. INTRODUCTION**

The Austrian VAT law in its present form was enacted by the Value Added Tax Act of August 23, 1994, effective from January 1, 1995 (amended by Federal Law as of December 28, 2015, BGBl I 136/2015). Due to Austria's accession to the European Community effective from January 1, 1995, the VAT law implemented EU VAT Directive ("now Directive 2006/112/EC").

The VAT Act of 1994 consists of two parts: The first part mainly provides the VAT rules on domestic transactions and transactions involving non-EU Member States. The second part contains the "Single Market Regulations", which are an appendix to Section 29 of the VAT Act of 1994 and contain specific rules for the taxation of intra-EU transactions.

## **2. TAXABLE TRANSACTIONS**

VAT applies to the supply of goods or services which are carried out within the territory of the country, the self supply by businesses, the importation of goods from non-EU Member States as well as to intra-EU acquisition of goods.

### **2.1. Supply of Goods and Services**

- Any supply of goods or services
- rendered by a taxable person
- within the course of its business
- within Austria
- for consideration

is regarded as taxable supply.

#### **2.1.1. Supply of Goods**

Supply of goods is defined as the transfer of economic ownership by a taxable person to a customer or upon its instruction to a third party. Supply of goods therefore means the transfer of the power of disposition of goods.

Further, the withdrawal of goods forming part of his business assets where VAT was deductible wholly or partly

- for his private use,
- for use of his staff,
- the disposal thereof free of charge or their application for purposes other than those of his business, with the exception of giving samples or making gifts of small value for the purposes of the taxable person's business,

is deemed to be considered a supply of goods for consideration.

#### **2.1.2. Supply of Services**

A supply of services comprises all kinds of taxable supplies, which do not constitute a supply of goods. Supply of services includes any activity, both active and passive, as well as the obligation to tolerate an act or situation or to refrain from an act.

Further the following is considered a taxable supply of services:

- the use of goods forming part of the assets of a business where VAT was wholly or partly deductible
  - for private use of the taxable person,
  - for use of his staff;
- the supply of services carried out free of charge by a taxable person
  - for his own private use,
  - for use of his staff.

#### **2.2. Self Supply by Businesses**

Expenditures in connection with services, which are not tax deductible according to income tax or corporate income tax rules (e.g. entertaining/representation expenses) are treated as self supply for consideration and are therefore subject to Austrian VAT.

### **2.3. Importation of Goods**

Importation means the physical entry (transportation) of goods from non-EU territory into Austria. Imports are subject to tax regardless of whether carried out on behalf of private or taxable persons.

Taxable persons registered for VAT purposes in Austria can under certain conditions apply to settle import VAT via its Austrian tax account. The import VAT debited to the tax account is offset against the input VAT declared on the VAT return. In this case no cash-payment is necessary.

### **2.4. Intra-EU Acquisition of Goods**

The delivery of goods from another EU Member State to a taxable person in Austria effected for consideration is subject to acquisition VAT. The respective goods have to be physically moved from the territory of another EU Member State into Austria.

If the Austrian person acquiring the goods is a taxable person exempt from VAT, a non-taxable legal person or an agricultural enterprise, acquisition VAT only becomes due if

- the acquisitions have exceeded the acquisition threshold of EUR 11,000 in the past calendar year respectively exceed the acquisition threshold of EUR 11,000 in the present calendar year (the acquisition threshold does not apply to supplies of new vehicles and to supplies of goods which are subject to excise duties, i.e. alcohol, tobacco and energy product) or
- an option for taxation of intra-EU acquisitions is filed.

A cumulative intra-EU acquisition in Austria is realized when an Austrian VAT Identification Number (VAT ID number) is used for an intra-EU supply by the acquirer, even though Austria is not the Member State of destinations of the goods. The VAT resulting from the cumulative intra-EU acquisition may not be deducted as input VAT. The cumulative intra-EU acquisition in Austria ceases when the acquirer can evidence that the intra-EU acquisition was duly taxed in the Member State of destination.

### **3. PLACE OF SUPPLY**

#### **3.1. Supply of Goods**

A supply of goods is subject to Austrian VAT if the place of supply, which is regarded the place where the power of disposition of the goods is transferred, is deemed to be within Austria. The place where the transportation of the goods begins or where the goods are handed over to the forwarding agent is considered to be the place of supply if the recipient of the goods is known at that time.

##### **3.1.1. Importation of Goods**

As an exception to the general rule: If the supplier (or his agent) is liable for the import VAT levied on the importation of goods from non-EU Member States into Austria, the place of supply is deemed to be within Austria.

##### **3.1.2. Installation and Assembly**

Transactions, which partly consist of a supply of goods and partly of a supply of services, are treated as a supply of goods if the transaction represents predominantly a supply of goods and as a supply of services, if the transaction represents predominantly a supply of services. Installation supply means that a taxable person processes goods provided by the customer using own goods which form a major part of the final product or that the goods are physically fixed to the ground.

In case of assembly work/installation supplies, the power of disposition is regarded to be transferred when the assembly/installation is finalized. The place of supply is regarded as the place where the assembly/installation is carried out.

The transportation or dispatch of goods required for the assembly work from another EU Member State to Austria is not subject to acquisition VAT. If the goods are imported from a non-EU Member State, the recipient of the assembly work is entitled to recover the import VAT paid if the non-resident supplier applies for Decree 584/2003 (see 9.2. below).

### **3.1.3. Distance Sales**

In case of sales of goods made by non-resident businesses to private persons or businesses which do not meet the acquisition threshold in Austria, the place of supply is regarded to be in Austria if the supplier exceeded the distance selling threshold in the amount of EUR 35,000 in the previous calendar year or exceeds the threshold in the relevant year. The taxable person can opt for taxation in Austria if the distance selling threshold is not met.

### **3.1.4. Triangular Transactions**

A simplification rule applies to triangular transactions. Triangular transaction means that three businesses registered for VAT purposes in three different EU Member States are involved in the supply of one particular good which is directly dispatched from the first supplier to the final customer.

Basically, the intermediate seller is liable for acquisition VAT in the country of destination and carries out a domestic supply to the final customer within the country of destination. If the intermediate seller provides the VAT ID number issued by the Member State in which he is resident and the invoice explicitly makes reference to the following:

- that the transaction is deemed to be a triangulation,
- that the VAT liability is shifted to the recipient,
- the VAT identification number of the intermediate seller and the final recipient,

the intra-EU acquisition is zero-rated in the country of destination. For the subsequent domestic supply, the final customer accounts for VAT under the reverse charge system. The intermediate seller is not required to show any VAT on the invoice.

If the conditions for the simplification rule of triangular transaction are not met, the acquirer performs a cumulative intra-EU acquisition in the Member State whose VAT ID number he used (see 2.4. above).

### 3.2. Supply of Services

The place of supply primarily depends on whether the supply is effected to a taxable person (B2B) or to a non-taxable person (B2C).

For supplies of services to taxable persons, the general rule with respect to the place of supply of services should be the place, where the recipient is established (B2B general rule). Where services are supplied to non-taxable persons, the general rule continues to be that the place of supply of services is the place where the supplier has established his business. For the purpose of determining the place of supply of services, taxable persons who also have non-taxable activities are treated as taxable for all services rendered to them. Similarly, non-taxable legal persons who are identified for VAT purposes are regarded as taxable persons.

In certain circumstances, the general rules as regards the place of supply of services for both taxable and non-taxable persons are not applicable and specified exceptions are applied instead:

Type of service	Place of supply of service B2B-service	Place of supply of service B2C-service
Service connected with immovable property	where the property is located	
Transportation services	<ul style="list-style-type: none"> <li>• <i>Passenger</i> where the transportation takes place</li> <li>• <i>Goods</i> B2B-general rule where the transportation takes place or where the transportation begins (intra-EU transportation)</li> </ul>	
Cultural, scientific, educational, sporting or similar services	<ul style="list-style-type: none"> <li>• <i>Admission</i> where the event takes place</li> <li>• <i>Others</i> B2B-general rule</li> </ul>	
Handling, storage ancillary to transportation	B2B-general rule	Place where the services are physically carried out
Work on and valuation of movable tangible property	B2B-general rule	Place where the services are physically carried out

Restaurant and catering services		
• <i>On board of ships / aircraft or trains effected within the EU</i>	At the point of departure of the passenger transport operation	
• <i>Others</i>	where the services are physically carried out	
Electronically supplied services, telecommunications, radio and television broadcasting services	B2B-general rule	Where the costumer is resident
Intellectual services	B2B-general rule	Recipient resident in the EU: B2C-general rule  Recipient not resident in the EU: where the customer is resident  Recipient is a non-taxable public body: Place of service is shifting from third country into Austria, if the use or enjoyment of the service takes place in Austria.
Hiring out of means of transportation		
• <i>Short-term</i>	where the means of transportation is put at the disposal of the customer	
• <i>Long-term</i>	B2B-general rule	where the customer is resident
• <i>Pleasure boats</i>	B2B-general rule	where the means of transportation is put at the disposal of the customer, if the supplier has his business there
• <i>Others</i>	B2B-general rule	where the customer is resident
Intermediary services	B2B-general rule	where the underlying transaction is deemed to be supplied

For telecommunication, radio and television broadcasting services, hiring out of moveable goods with the exception of hiring out of means of transportation, sports betting and lotteries in accordance with § 2 GSpG the place of supply is shifted from third countries to Austria, if the use or enjoyment of this service takes place in Austria.

For the provision of personnel and the hiring of means of transport, the place of supply is shifted to the third country, if the use and enjoyment of the service is carried out in the third country.

#### **4. VAT EXEMPTIONS**

The following supplies are zero-rated (related input VAT is recoverable):

- Export sales if the following conditions are met:
  - The goods have to be transported to a non-EU Member State, but may be subject to processing by a third party business before export
  - If the customer arranges for the transportation of the goods, the customer must not be resident in Austria (evidence in the books of the company required)
  - Evidence on the export has to be provided (shipping documents, etc.)
  - Tourist Export: Minimum threshold of EUR 75
- Processing of export goods:
  - The goods are transported to a non-EU Member State subsequent to processing
  - The raw material has been purchased in order to carry out a processing (consequently, the repair of a car during a journey through Austria will not be zero-rated)
- Intra-EU supply of goods
  - The goods are transported to another EU Member State
  - The recipient is subject to acquisition VAT
  - The acquisition has to be taxable in the other EU Member State
  - Book evidence on the sale has to be recorded
- Cross border transportation from/to non-EU Member States
- Cross border passenger transportation per ship or aircraft
- Procurement of the above-mentioned zero-rated supplies and of sales, which are carried out in non-EU Member States

- Supply of cars and the tenancy of real estate to diplomats and international organizations

The following supplies are tax exempt (with the loss of VAT recovery):

- Health services (services of doctors, social security institutions and hospitals owned by governmental institutions)
- Banking and insurance services
- Sales, which are subject to specific taxes: Securities and share transactions
- Sales of real estate, unless an option for VAT taxation is filed
- Leasing of immovable property with the exception of accommodation (subject to VAT at the rate of 13 %; until April 30, 2016: 10 %), parking facilities, machinery and camping sites (subject to VAT at the rate of 20 %). An option for VAT taxation (at the rate of 20 %) can be exercised, where the lessee uses the immovable property at least at a rate of 95% for supplies that qualify for input VAT deduction. The lessor has to provide evidence (no specific form required) that the conditions for the option are met.
- Services of small businesses whose sales do not exceed EUR 30,000 (net amount) per annum, unless an option for VAT taxation is filed; this rule does not apply to non-resident businesses
- Cultural services rendered by governmental and semi-governmental agencies and institutions

The following supplies are exempt from import VAT:

- Import of goods for which the supply of goods is tax exempt in Austria (e.g. gold coins)
- Natural gas transported via natural gas grid, electricity, heat or cold transported via heat or cold grid
- Household effects, marriage dowries, inherited property
- Samples and patterns
- Importation of goods, which are subsequently used to carry out an intra-EU supply of goods

## 5. TAX BASE

VAT is levied on the consideration paid for the supply of goods or services. Where the consideration is not in cash, VAT is charged on the open-market value. In case of a self supply, deemed supplies of goods or services or intra-EU acquisition other than by sale, the VAT is based on cost price including ancillary cost.

The so called open-market value ("Normalwert") is deemed to be the tax base for supplies of goods or services for purposes other than those of his business or for use of his staff. This rule is applicable if the consideration differs significantly from the open-market value and

- the recipient is not entitled to input VAT deduction or
- the taxable person is not entitled to input VAT deduction and the supply of goods or services is tax exempt (with the loss of VAT recovery).

The open-market value is determined according to a comparable price that would be charged to a non-related person. This new regulation does not apply to the supply or the renting/leasing of land. For gifts respectively supplies of goods or services carried out free of charge, the regulations regarding self supply remain applicable.

The tax base of imported goods is the customs value including incidental expenses (e.g. transport, insurance and packing costs) if they result from the transport of the goods to another place of destination within the Community and the place of destination is already known at the time of importation.

## 6. VAT RATES

There are four different VAT rates in Austria.

- The standard tax rate is 20 %.
- The reduced tax rate of 10 % is applicable inter alia for:
  - Supply, self supply or importation of goods listed in Appendix A of the VAT Act (e.g. pharmaceuticals, food, fish, milk and milk products, eggs, fruits and vegetables, sugar, oils, books, newspapers and magazines)
  - Leasing of immovable property for living purposes
  - Services which are regularly involved in the operation of enterprises for waste disposal and for the discharge of water and waste
  - Sales of health and care institutions
  - Services by broadcasting companies
  - Passenger transportation (except domestic flights)
- The reduced tax rate of 13 % is applicable inter alia for:
  - Supply and importation of goods listed in Appendix 2 Z 1 till 9 of the VAT Act (e.g. living animals, living plants, firewood, etc.)
  - Supply of art
  - Supplies carried out as artists
  - Film presentations
  - The accommodation of furnished living rooms and bedrooms and the regularly related ancillary services
  - Leasing of camping sites and the regularly related ancillary services
- The special tax rate of 19 % is applicable for supplies of goods or services carried out in the territory of Jungholz and Mittelberg.

## 7. DEDUCTION OF INPUT VAT

### 7.1. General Information

In general, taxable persons are entitled to recover Value Added Tax charged by other taxable persons, import VAT paid, acquisition VAT and VAT accounted for under the reverse charge system.

The general conditions to be met are the following:

- The recipient of the supply qualifies as a taxable person for VAT purposes
- The supply is carried out for the business of the recipient
- If the input VAT is to be recovered based on an invoice, the invoice has to meet certain formal requirements (see 8. below)
- For taxable persons liable for VAT according to § 17 VAT Act accounts for VAT based on payments made/received, whose turnover according to § 1 Abs 1 Zi 1 and 2 VAT Act in the previous assessment period not exceeded (more than EUR 2,000,000), an additional condition for the deduction is that the payment has been made. This does not apply if the VAT is settled between the parties by a transfer from a tax account to another (“Überrechnung” as of August 15, 2015).

### 7.2. Non-Deductible Input VAT

No input VAT recovery will be granted:

- On the supply of goods and services attributable to certain exempt transactions
- For expenditure in connection with the purchase, leasing or operation of cars and motorcycles (with the exception of driving schools, automobile trading or leasing, or commercial transport of persons or passenger cars or station wagons with a CO<sub>2</sub> emission level of 0 g/km, especially electric vehicles and hydrogen-powered vehicles)
- Subsistence on business related trips exceeding an official daily allowance (i.e. EUR 26.40 for Austria)
- Entertaining (representation) expenses: 100 % of VAT on entertainment expenses recoverable if incurred for sales promotion purposes only and special evidence can be provided to this effect

- Supplies of goods and services for mixed used buildings, insofar as they are not used for business purpose
- if the taxable person knew or should have known that the sales are in connection to tax fraud or an other fiscal offense

### **7.3. VAT Refund to Non-Resident Businesses**

Non-resident businesses, which maintain a fixed establishment in Austria or carry out taxable transactions, have to be registered for VAT purposes in Austria and will, in principle, be granted a VAT refund upon filing of VAT returns.

Businesses without legal seat or fixed establishment in Austria are granted a VAT refund if in the relevant period for which VAT refund is claimed, the non-resident business

- does not carry out taxable transactions or
- carries out zero-rated cross border transportations from/to third party countries only or
- carries out sales covered by the reverse charge system only or
- carries out electronically supplied services to non-taxable persons within the EU and is registered for VAT purposes in one single EU Member State only (see 10. below)

#### *a) VAT refund claim for taxable persons resident in another EU Member State*

To simplify the obligations for taxable persons engaging in activities in Member States where they are not established, a scheme has been set up enabling them to have a single point of electronic contact for VAT identification and declaration. VAT refund has to be claimed 9 months after the end of the calendar year at the latest. So the deadline is September 30 of the next calendar year. The filing of electronic copies of invoices is not required.

If the Member States do not refund the amount in time, Member States are liable to pay interest. In Austria, the late payment fee in the amount of up to 4 % is due.

*b) VAT refund claim for third country businesses*

VAT refund has to be claimed by June 30 of the following calendar year by filing a special tax return (U 5; Appendix I/3) with the tax office Graz-Stadt. The VAT amount reclaimed has to be calculated by the claimant. Original invoices and import VAT assessments have to be attached. In addition, a Certificate of Status of Taxable Person issued by the taxable persons' home tax office (not older than one year) has to be provided. Electronic invoices can be filed with the tax authorities as a hardcopy with the reference "Electronic Invoice".

In case of a three-month's recovery period, the minimum VAT refunded has to amount to EUR 400. If recovery for the calendar year is claimed, the VAT recoverable has to exceed EUR 50.

## **8. INVOICES**

### **8.1. General Issues**

#### **8.1.1. Criteria of Invoices**

Invoices are required to contain the following:

- Name and address of the supplier VAT identification number of the supplier (only if the supply of goods or services gives the right to deduct input VAT)
- Name and address of the recipient of goods or services
- VAT identification number of the recipient of goods or services
  - if the supplier is established in Austria and
  - the supplies are rendered to another taxable person and
  - if the total amount of the invoice exceeds EUR 10,000
- Quantity and description of the goods supplied or services rendered
- Date of delivery or period in which the services were rendered
- Taxable amount and VAT rate applicable or reference to a VAT exemption applied
- Amount of VAT for each VAT rate applicable (the VAT amount has to be shown in EUR)
- Sequential number
- Date of issue

- Intra-EU supplies: The VAT identification number of both the recipient and the supplier as well as reference that the supply of goods is zero-rated according to Art. 6 of the VAT Act
- Intra-EU triangulations: Explicit reference that the transaction is deemed to be a triangulation, that the VAT liability is shifted to the recipient as well as the VAT identification number of the intermediate seller and the final recipient.
- Supplies to which the reverse charge system applies: VAT identification number of the supplier and the recipient and reference that the VAT liability is shifted to the recipient (e.g. “Übergang der Steuerschuld gemäß § 19 UStG 1994”); no Austrian VAT must be shown on the invoice.

The VAT rules of the EU Member State where the supplier is established are applicable for the following supplies (this means that the Austrian VAT invoicing rules may also apply to supplies not subject to VAT in Austria):

- Supplies of goods and services for which the recipient is liable for the VAT due
- Supplies of goods of the intermediate seller to the final recipient within a triangulation transaction
- Supplies of goods and services for which the place of supply is not within the EU

This rule is not applicable in case of self-billing.

### **8.1.2. Deadlines**

VAT invoices have to be issued within 6 months after the supplies were rendered. A shortened deadline for invoicing has been introduced for supplies for which the reverse charge system applies and which have to be reported on the EU Sales Listing, for intra-EU supplies of services or zero-rated intra-EU supplies of goods. The invoices for these supplies have to be issued by the 15th of the month following the month concerned.

### **8.1.3. Invoices for Small Amounts**

For invoices not exceeding EUR 400 including VAT the following is sufficient:

- Name and address of the supplier
- Quantity and description of the goods supplied or services rendered
- Date of delivery or period in which the services were rendered

- Total amount including VAT and the indication of the applied tax rate
- Date of issue

This rule does not apply to invoices for the following transactions:

- Triangulation transactions
- Intra-EU supplies of goods
- Supplies of goods and services subject to VAT in another EU Member State
- Supplies subject to the reverse charge system carried out by a taxable person to another taxable person in Austria
- Supplies of gas/electricity/heat/cold in Austria

#### **8.1.4. Foreign Currency Invoices**

Invoices can be issued in any valid currency. For the conversion into EUR the official exchange rate issued by the Austrian Ministry of Finance for the month in which the supply was effected must be used. Alternatively, the latest exchange rate published by the European Central Bank or the daily exchange rate confirmed with a bank notification or an exchange rate list can be used. The VAT amount on the invoice has to be additionally shown in EUR.

#### **8.1.5. Self-Billing Procedure**

If the supplier and the recipient agree to issue a credit note on the supply (self-billing), VAT recovery will be granted if the credit note meets the formal requirements provided for invoices as mentioned under 8.1.1. above. An indication to self-billing (e.g. "Gutschrift" or "self-bill") has to be included on the invoice.

### **8.2. Electronic Invoicing**

Invoices issued by electronic means are accepted as valid VAT invoices. However, the use of electronic invoices has to be agreed with the recipient and the authenticity of origin and the integrity of data must be guaranteed. This applies if the following conditions are met:

- the invoice is provided with an advanced electronic signature based on a certificate according to the Austrian Signature Act or

- the invoice is transmitted by means of electronic data interchange (EDI) and an additional collective invoice is transmitted either in paper format or by electronic means according to the above criteria

Electronic invoices can also be issued without electronic signature. In this case, the authenticity of origin and integrity of content have to be guaranteed by the implementation of internal control procedures (e.g. establishment of an audit trail that links the invoice to the actual purchase of the supply of goods or services).

The authenticity of origin and integrity of content can also be guaranteed if

- the electronic invoice is transmitted via the business service portal or via PEPPOL (Pan-European Public Procurement OnLine) or
- the electronic invoice is transmitted by means of electronic data interchange (EDI) (an additional collective invoice is not required anymore) or
- the electronic invoice is provided with an qualified electronic signature based on a certificate according to the Austrian Signature Act

## **9. SPECIAL PROVISIONS FOR NON-RESIDENT BUSINESSES**

### **9.1. Reverse Charge System**

The reverse charge system applies to all supplies of services (except for the use of federal roads for consideration and supplies of services regarding the admission to cultural, artistic, scientific, educational, athletic, entertaining and similar events), installation supplies and construction services (not to supplies of goods) rendered by non-resident taxable persons in Austria. The reverse charge system is also applicable, if the non- resident supplier has a fixed establishment in Austria, but the fixed establishment does not intervene in the supply. The reverse charge system also applies to supplies of

- Construction services, if the recipient is a taxable person who itself was engaged to carry out these construction services or which usually carries out construction services. Construction services include assembly, repair, maintenance, cleaning, alteration and demolition services relating to immovable property and the supply of staff engaged in the above mentioned construction services
- Collateral goods

- Goods initially transferred under conditional sale
- Goods sold in course of an execution sale by public auction
- Electricity and natural gas to a taxable person in Austria, if the supplier has no legal seat or fixed establishment in Austria and the recipient is registered for VAT purposes in Austria
- Used material and scrap
- Transmission of greenhouse gas emission allowance trading schemes
- Supplies of mobile phones and integrated circuits if the consideration amounts to EUR 5,000 or more
- Supplies of video game consoles, laptops and tablets if the consideration amounts to EUR 5,000 or more. The splitting of a single delivery to multiple accounts is not allowed
- Supplies of certain metals in the form of raw materials and semi-finished products
- Supplies of gas and electricity to resellers, whose main activity consists in the further supply of those goods
- Transmission of gas and electricity certificates
- Taxable supplies of investment gold.

The foreign taxable person must not charge any VAT and is not required to keep VAT relevant records in Austria. The recipient of the supply has to account for the VAT but will, in general, be granted VAT recovery in the same VAT period. The recipient must keep separate records on the tax base split according to the tax rates applicable and the related VAT amounts. The supplier can be held liable for the VAT loss.

## **9.2. Tax Exemption for Import Chain Transactions**

According to Decree 584/2003, the middleman in an import chain transaction is entitled to claim tax exemption for his supply of goods to the final recipient of the goods under the following conditions:

- The chain transaction involves three taxable persons and the first or second supplier in the chain transports the goods to the final recipient.
- The middleman has neither legal seat nor fixed establishment in Austria and is not registered for VAT purposes in Austria.
- The invoice issued by the middleman for the supply of goods to the final recipient must not show any Austrian VAT payable; it might be worth referring to the exemption according to Decree 584/2003.

- The final recipient of the supplies would be entitled to fully recover the VAT if charged by the middleman.

However, the claim for VAT exemption according to Decree 584/2003 results in the loss of the right to deduct Austrian input VAT for the non-resident business. If the final recipient is liable for the related import VAT, he is entitled to import VAT deduction.

### **9.3. Liability for VAT payable by Foreign Businesses**

If a business without legal seat or fixed establishment in Austria carries out taxable supplies in Austria (exception: Decree 584/2003 and supplies of services regarding the admission to cultural, artistic, scientific, educational, athletic, entertaining and similar events) the recipient of the supply qualifying as a taxable person or as a non-taxable legal person has to withhold the VAT due for the supply and pay it over to the foreign business' tax account at the tax office Graz-Stadt (i.e. the foreign business receives only the net amount charged). If the recipient fails he will be held liable for any tax loss. Supplies of services and installation, which are provided of non-resident suppliers in Austria, are covered by the reverse charge system. Thus, the withholding scheme mainly applies to the supply of goods.

## **10. REGISTRATION**

### **10.1. General Information**

Non-resident businesses which maintain a fixed establishment in Austria or which carry out taxable transactions in Austria are required to register for Value Added Tax purposes in Austria. In case of a fixed establishment, the business is registered with the tax office competent for the district in which the fixed establishment is located. Accordingly, any fixed place of business (e.g. office, warehouse, branch, building site existing for a period exceeding six month) qualifies as fixed establishment for VAT purposes, regardless of any exemptions provided by double tax agreements for corporate income tax purposes.

Non-resident businesses without a fixed establishment in Austria are registered for Value Added Tax purposes at the following tax office:

Finanzamt Graz-Stadt  
Referat für ausländische Unternehmer  
Conrad von Hötzendorfstraße 14-18  
A-8018 Graz  
Österreich  
Tel. + 43 (0) 50233 - 333  
Fax: + 43 (0) 50233 593 8041 (BV 31) bzw.  
+ 43 (0) 50233 593 8042 (BV 32)

The VAT ID number (so called UID) is issued upon application by the tax office responsible. It contains the letters “ATU” and an eight-digit number.

Businesses have the option to register for VAT purposes in Austria, if they

- do not effect any taxable supplies in Austria or only effect taxable supplies in Austria for which the recipient has to account for VAT (reverse charge system) and
- have to account for the VAT due for services, installation supplies and construction services, which were rendered to them.

## **10.2. EU-VAT-One-Stop-Shop**

From January 1, 2015 taxable businesses which provide electronically supplied services, telecommunications, radio and television broadcasting services to non-entrepreneurs in other EU Member States can apply MOSS (“Mini-One-Stop-Shop”). Taxable businesses were required to register for VAT purposes in each Member State in which they provided electronically supplied services, telecommunication, radio or television broadcasting services to non-taxable persons in other EU Member States. This can be avoided by registering for the MOSS. The filing of tax returns and the tax payments are done via the Member State in which the taxable business is registered.

The deduction of input VAT is not possible via the MOSS. Any input VAT deductible must be claimed under the VAT refund procedure or via the assessment procedure.

### **10.3. VAT Grouping**

A parent company and its controlled subsidiaries are treated as one fiscal unit (Organschaft) for VAT purposes if the subsidiaries are subject to the parent's control in financial, economic and organizational matters. If the companies are regarded as one fiscal unit for VAT purposes, only the controlling company is registered for VAT purposes.

Transactions between the controlling company and its subordinates are not regarded as taxable supplies, and the input VAT incurred by the subsidiaries is recoverable only by the parent. Grouping for VAT purposes is, however, available only for the domestic parts of the group (e.g. sales between the Austrian subsidiary and the Austrian branch of a non-resident parent company).

### **10.4. Fiscal Representative/Mailing Agent**

Businesses without legal seat or fixed establishment in the EU have to appoint a fiscal representative if they carry out transactions subject to Austrian VAT, intra-EU supplies of goods and/or intra-EU acquisitions. No fiscal representative is required if the non-EU taxable person carries out taxable supplies for which the recipient has to withhold the VAT charged (see 9.3. above), or if the reverse charge system applies to the rendered services (see 9.1. above). Businesses with legal seat or fixed establishment within the EU can appoint a fiscal representative voluntarily. The fiscal representative is fully liable for all VAT related obligations of the foreign taxable person. He has to be authorized to receive writs from the tax authorities.

Accountants, lawyers, notary publics and forwarding agents or, upon application, any other taxable person resident in Austria (e.g. Austrian affiliated company) can be appointed as fiscal representative.

In general, it is recommended to appoint an Austrian resident mailing agent as the Austrian tax authorities do not send official writs (e.g. VAT assessments) abroad.

## **11. REPORTING OBLIGATIONS AND DUE DATES**

### **11.1. Tax Point and Due Date**

In principle, the VAT liability arises at the end of the month in which the supply was carried out. VAT is normally levied on an invoice basis except for physicians, scientists, lawyers and certified auditors who have to calculate and pay VAT on a cash basis.

Payments on account are subject to VAT whether or not the supply has been carried out.

The taxable person is required to calculate the VAT and pay it over to the tax authorities by the 15<sup>th</sup> of the second month following the month concerned. Businesses whose sales did not exceed EUR 100,000 in the previous calendar year are required to calculate VAT on a quarterly basis.

### **11.2. Returns**

#### **11.2.1. VAT Returns**

Taxable persons have to file monthly or quarterly VAT returns (Appendix I/1) by the 15<sup>th</sup> of the second month following the month concerned or by the 15<sup>th</sup> of the second month following the quarter concerned.

The annual VAT return (Appendix I/2) has to be filed electronically by June 30 of the following year. In case of representation by a tax advisor, an extension until March 31 of the second year following the year concerned might be granted within the quota agreement (an earlier filing may be requested by the Austrian tax authorities). The period of assessment is the calendar year or, upon application, a different fiscal year for businesses falling under the rules for mandatory Austrian GAAP bookkeeping. A small size business whose sales did not exceed EUR 30,000 in the assessment period and which does not have to pay any VAT for the assessment period does not have to file a tax return.

Annual and monthly VAT returns have to be filed electronically via “FinanzOnline”, the online portal provided by the Austrian tax authorities (only available in German

language). Foreign taxable persons, who are registered in Austria for VAT purposes, can register with FinanzOnline themselves or can file their VAT returns via the access of their fiscal representative.

#### **11.2.2. EU Sales Listings**

Businesses carrying out intra-EU supplies of goods, intra-EU movements of goods, triangular transactions and intra-EU services have to file EU Sales Listings (Appendix I/4). Such intra-EU services are taxable supplies of services, which are subject to the B2B general rule, where the place of service is located in another Member State and the service recipient is liable for the VAT (Reverse Charge System).

The EU Sales Listings have to be filed monthly via FinanzOnline. The filing deadline for EU Sales Listings is the end of the month following the month concerned. Businesses filing their VAT returns quarterly may file their EU Sales Listings quarterly.

#### **11.2.3. Intrastat**

Businesses which inbound and/or outbound intra-EU movements of goods exceeding EUR 750,000 per annum (as of 2015 EUR 550,000) have to file Intrastat forms by the 10th working day following the respective month (Appendix I/5).

### **11.3. Surcharges**

#### **11.3.1. Surcharge for Late Payment**

The tax authorities may levy surcharges for late payment if the VAT payable is not paid over to the tax authorities in due time:

- a first surcharge for late payment is 2 % of the not paid VAT payable
- a second surcharge for late payment is 1 % of the not paid VAT payable, if the VAT payable is not paid after three months of due date
- a third surcharge for late payment of 1 % is to pay, if the VAT payable is not paid after three months of due date of the second surcharge for late payment

A surcharge of less than EUR 50 will not be levied. Furthermore, the surcharge will not be imposed if the delay does not exceed five days and the taxable business has settled

all tax and fiscal charges in due time within the last six months preceding the late payment.

#### **11.3.2. Surcharge for Late Filing**

The tax authorities may levy a surcharge for late filing at a rate of up to 10 % of the VAT payable if the taxable business fails to file the VAT return in due time. A surcharge of less than EUR 50 will not be imposed. The assessment of a surcharge for late payment does not exclude the charging for late filing.

The late filing of EU Sales Listings may trigger a surcharge for late filing at the rate of 1 % of the listed intra-EU transactions. The surcharge must, however, not exceed an amount of EUR 2,200.

#### **11.3.3. Fines**

If a VAT return is filed in time as hardcopy rather than electronically via FinanzOnline although it is reasonable from a technical point of view, fines of up to EUR 5,000 per VAT return might be levied by the tax authorities (however, the authorities must first issue a formal demand for electronic filing within a certain deadline and announce the possibility of levying such a fine).

#### **11.3.4. Self-disclosure**

According to § 29 FinStrG a taxable person will be exempt from punishment if he explains his failure (evasion of tax and grossly negligent reduction of tax) to the tax authorities. Exemption of punishment is given, if the taxable person fully discloses everything required to assess the correct taxation without delay to the tax authorities and pays the outstanding amounts within one month. The deadline of one month starts with the self-disclosure.

#### **11.3.5. Intrastat**

In case the business refuses to file Intrastat forms at all or knowingly provides incomplete or incorrect data the authorities may assess penalties of up to EUR 1,090.



## **APPENDIX**



## **INDEX OF APPENDIX**

### **Appendix**

MONTHLY VAT RETURN (U 30)	/1
ANNUAL VAT RETURN (U 1)	/2
APPLICATION FOR VAT REFUND (U 5)	/3
INTRASTAT	/4
APPLICATION FOR FINANZONLINE (FON1)	/5



Dieses Formular wird maschinell gelesen, schreiben Sie daher in **BLOCKSCHRIFT** und verwenden Sie **ausschließlich schwarze oder blaue Farbe**. Betragsangaben in **Euro und Cent (rechtsbündig)**. Geben Sie nur **Originalformulare** ab, da Kopien maschinell nicht lesbar sind. Eintragungen **außerhalb der Eingabefelder** können ebenfalls maschinell nicht gelesen werden.

Die stark hervorgehobenen Felder/Ankreuzkästchen sind jedenfalls auszufüllen. Zutreffendes bitte ankreuzen.

- Umsatzsteuervoranmeldung 2016**
- Berichtigte Umsatzsteuervoranmeldung 2016**

2016

1. Abgabenkontonummer	2. Zeitraum
1.1 Finanzamtsnummer - Steuernummer  [REDACTED]	2.1 für den Kalendermonat  [REDACTED] 2016
1.2 <input type="checkbox"/> Steuernummer noch nicht vorhanden	2.2 für das Kalendervierteljahr  [REDACTED] bis [REDACTED] 2016

### 3. Angaben zum Unternehmen

#### 3.1 BEZEICHNUNG DES UNTERNEHMENS (BLOCKSCHRIFT)

[REDACTED]

#### 3.2 STRASSE (BLOCKSCHRIFT)

#### 3.3 Hausnummer

[REDACTED]

#### 3.4 Stiege

#### 3.5 Türnummer

#### 3.6 Land <sup>1)</sup>

#### 3.7 Telefonnummer

#### 3.8 Postleitzahl

#### 3.9 ORT (BLOCKSCHRIFT)

[REDACTED]

### 4. Berechnung der Umsatzsteuer:

Bemessungsgrundlage, Beträge in Euro und Cent

#### Lieferungen, sonstige Leistungen und Eigenverbrauch:

4.1 Gesamtbetrag der Bemessungsgrundlage für Lieferungen und sonstige Leistungen (ohne den nachstehend angeführten Eigenverbrauch) einschließlich Anzahlungen (jeweils ohne Umsatzsteuer)

000

[REDACTED]

4.2 zuzüglich Eigenverbrauch (§ 1 Abs. 1 Z 2, § 3 Abs. 2 und § 3a Abs. 1a)

001

[REDACTED]

4.3 abzüglich Umsätze, für die die Steuerschuld gemäß § 19 Abs. 1 zweiter Satz sowie gemäß § 19 Abs. 1a, 1b, 1c, 1d und 1e auf den Leistungsempfänger übergegangen ist.

021

[REDACTED]

### 4.4 SUMME

[REDACTED]

<sup>1)</sup> Bitte geben Sie das internationale Kfz-Kennzeichen an. Nur auszufüllen, wenn der derzeitige Wohnsitz/Sitz nicht in Österreich gelegen ist.





<b>Davon steuerfrei MIT Vorsteuerabzug gemäß</b>		
4.5 § 6 Abs. 1 Z 1 iVm § 7 (Ausfuhrlieferungen)	<b>011</b>	-
4.6 § 6 Abs. 1 Z 1 iVm § 8 (Lohnveredelungen)	<b>012</b>	-
4.7 § 6 Abs. 1 Z 2 bis 6 sowie § 23 Abs. 5 (Seeschifffahrt, Luftfahrt, grenzüberschreitende Personenbeförderung, Diplomaten, Reisevorleistungen im Drittlandsgebiet usw.).	<b>015</b>	-
4.8 Art. 6 Abs. 1 (innergemeinschaftliche Lieferungen ohne die nachstehend gesondert anzuführenden Fahrzeuglieferungen)	<b>017</b>	-
4.9 Art. 6 Abs. 1, sofern Lieferungen neuer Fahrzeuge an Abnehmer ohne UID-Nummer bzw. durch Fahrzeuglieferer gemäß Art. 2 erfolgten.	<b>018</b>	-
<b>Davon steuerfrei OHNE Vorsteuerabzug gemäß</b>		
4.10 § 6 Abs. 1 Z 9 lit. a (Grundstücksumsätze)	<b>019</b>	-
4.11 § 6 Abs. 1 Z 27 (Kleinunternehmer)	<b>016</b>	-
4.12 § 6 Abs. 1 Z [ ] (übrige steuerfreie Umsätze ohne Vorsteuerabzug)	<b>020</b>	-
<b>4.13 Gesamtbetrag</b> der steuerpflichtigen Lieferungen, sonstigen Leistungen und Eigenverbrauch (einschließlich steuerpflichtiger Anzahlungen)		
<b>Davon sind zu versteuern mit:</b>		
4.14 20% Normalsteuersatz	<b>022</b>	Bemessungsgrundlage
4.15 10% ermäßigter Steuersatz	<b>029</b>	+ Umsatzsteuer
4.16 13% ermäßigter Steuersatz	<b>006</b>	+ Umsatzsteuer
4.17 19% für Jungholz und Mittelberg	<b>037</b>	+ Umsatzsteuer
4.18 10% Zusatzsteuer für pauschalierte land- und forstwirtschaftliche Betriebe	<b>052</b>	+ Umsatzsteuer
4.19 7% Zusatzsteuer für pauschalierte land- und forstwirtschaftliche Betriebe	<b>007</b>	+ Umsatzsteuer
<b>Weiters zu versteuern:</b>		
4.20 Steuerschuld gemäß § 11 Abs. 12 und 14, § 16 Abs. 2 sowie gemäß Art. 7 Abs. 4	<b>056</b>	+ Umsatzsteuer





4.21 Steuerschuld gemäß § 19 Abs. 1 zweiter Satz, § 19 Abs. 1c, 1e sowie gemäß Art. 25 Abs. 5	<b>057</b>	+	
4.22 Steuerschuld gemäß § 19 Abs. 1a (Bauleistungen)	<b>048</b>	+	
4.23 Steuerschuld gemäß § 19 Abs. 1b (Sicherungseigentum, Vorbehaltseigentum und Grundstücke im Zwangsversteigerungsverfahren)	<b>044</b>	+	
4.24 Steuerschuld gemäß § 19 Abs. 1d (Schrott und Abfallstoffe, Verordnung BGBl. II Nr. 129/2007; Videospielkonsolen, Laptops, Tablet-Computer, Gas und Elektrizität, Gas- und Elektrizitätszertifikate, Metalle, Anlagegold, Verordnung BGBl. II Nr. 369/2013)	<b>032</b>	+	
<b>Innergemeinschaftliche Erwerbe:</b>			
4.25 Gesamtbetrag der Bemessungsgrundlagen für innergemeinschaftliche Erwerbe	<b>070</b>	Bemessungsgrundlage	
4.26 Davon steuerfrei gemäß Art. 6 Abs. 2	<b>071</b>	-	
4.27 <b>Gesamtbetrag</b> der steuerpflichtigen innergemeinschaftlichen Erwerbe			
<b>Davon sind zu versteuern mit:</b>			
4.28 20% Normalsteuersatz	<b>072</b>	+	
4.29 10% ermäßigter Steuersatz	<b>073</b>	+	
4.30 13% ermäßigter Steuersatz	<b>008</b>	+	
4.31 19% für Jungholz und Mittelberg	<b>088</b>	+	
<b>Nicht zu versteuernde Erwerbe:</b>			
4.32 Erwerbe gemäß Art. 3 Abs. 8 zweiter Satz, die im Mitgliedstaat des Bestimmungslandes besteuert worden sind	<b>076</b>		
4.33 Erwerbe gemäß Art. 3 Abs. 8 zweiter Satz, die gemäß Art. 25 Abs. 2 im Inland als besteuert gelten	<b>077</b>		
<b>5. Berechnung der abziehbaren Vorsteuer:</b>			
5.1 Gesamtbetrag der Vorsteuern (ohne die nachstehend gesondert anzuführenden Beträge)	<b>060</b>	-	
5.2 Vorsteuern betreffend die entrichtete Einfuhrumsatzsteuer (§ 12 Abs. 1 Z 2 lit. a)	<b>061</b>	-	





5.3 Vorsteuern betreffend die geschuldete, auf dem Abgabenkonto verbuchte Einfuhrumsatzsteuer (§ 12 Abs. 1 Z 2 lit. b)	<b>083</b>	
5.4 Vorsteuern aus dem innergemeinschaftlichen Erwerb	<b>065</b>	
5.5 Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1 zweiter Satz, § 19 Abs. 1c, 1e sowie gemäß Art. 25 Abs. 5	<b>066</b>	
5.6 Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1a (Bauleistungen)	<b>082</b>	
5.7 Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1b (Sicherungseigentum, Vorbehaltseigentum und Grundstücke im Zwangsvorsteigerungsverfahren)	<b>087</b>	
5.8 Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1d (Schrott und Abfallstoffe, Verordnung BGBl. II Nr. 129/2007; Videospielkonsolen, Laptops, Tablet-Computer, Gas und Elektrizität, Gas- und Elektrizitätszertifikate, Metalle, Anlagegold, Verordnung BGBl. II Nr. 369/2013)	<b>089</b>	
5.9 Vorsteuern für innergemeinschaftliche Lieferungen neuer Fahrzeuge von Fahrzeuglieferern gemäß Art. 2	<b>064</b>	
5.10 Davon nicht abzugsfähig gemäß § 12 Abs. 3 iVm Abs. 4 und 5	<b>062</b>	+
5.11 Berichtigung gemäß § 12 Abs. 10 und 11	<b>063</b>	2) □
5.12 Berichtigung gemäß § 16	<b>067</b>	2) □
<b>5.13 Gesamtbetrag</b> der abziehbaren Vorsteuer		
<b>6. Sonstige Berichtigungen:</b>		
	<b>090</b>	2) □
7.1 <input type="checkbox"/> <b>Vorauszahlung</b> (Zahllast)	7.2 <input type="checkbox"/> <b>Überschuss</b> (Gutschrift)	<b>095</b>

Ich beantrage die Verwendung des unter der Kennzahl **095** ausgewiesenen Überschusses zur Abdeckung von Abgaben.

Ich übermittle Rechnungskopien (*bitte keine Originale beilegen*)

Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)

2) Sollte die Eingabe eines negativen Wertes notwendig sein, tragen Sie das Minuszeichen in das dafür vorgesehene Kästchen vor den Betragsfeldern ein.

Ich versichere, dass ich die vorstehenden Angaben nach bestem Wissen und Gewissen **richtig** und **vollständig** gemacht habe.

Datum, Unterschrift bzw. firmenmäßige Zeichnung





2015

Dieses Formular wird maschinell gelesen, füllen Sie es daher nur mittels Tastatur und Bildschirm aus. **Eine handschriftliche Befüllung ist unbedingt zu vermeiden.** Betragsangaben in EURO und Cent (rechtsbündig). Eintragungen außerhalb der Eingabefelder können maschinell nicht gelesen werden.

**Die stark hervorgehobenen Felder sind jedenfalls auszufüllen.**

**Abgabenkontonummer**

Finanzamtsnummer - Steuernummer

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NAME/BEZEICHNUNG DES UNTERNEHMENS (BLOCKSCHRIFT)

--

**Sehr geehrte Steuerzahlerin! Sehr geehrter Steuerzahler!**

Gesetzliche Bestimmungen ohne nähere Bezeichnung beziehen sich auf das Umsatzsteuergesetz 1994 (UStG 1994).

Beachten Sie bitte die Ausfüllhilfe zu dieser Erklärung (Formular U 1a).

Informationen zur elektronischen Erklärungsabgabe finden Sie im Internet ([www.bmf.gv.at](http://www.bmf.gv.at)) oder direkt unter FinanzOnline (<https://finanzonline.bmf.gv.at>). Informationen zur Umsatzsteuer finden Sie im Internet ([www.bmf.gv.at](http://www.bmf.gv.at)) unter Findok - Richtlinien - (Umsatzsteuerrichtlinien 2000) sowie unter Steuern - Selbstständige Unternehmer - Umsatzsteuer.**Umsatzsteuererklärung für 2015**

Zutreffendes bitte ankreuzen!

Anschrift und Telefonnummer

Zum Unternehmen gehören Organgesellschaften

<input type="checkbox"/> nein
<input checked="" type="checkbox"/> ja

wenn ja, Anzahl der Organgesellschaften

--

Vom Kalenderjahr abweichendes Wirtschaftsjahr (nur in diesen Fällen auszufüllen)

Erklärt werden die Umsätze des Wirtschaftsjahres

vom	bis	und vom	bis
-----	-----	---------	-----

Berechnung der Umsatzsteuer:	Bemessungsgrundlage 1) Beträge in Euro und Cent
<b>Lieferungen, sonstige Leistungen und Eigenverbrauch:</b>	
a) Gesamtbetrag der Bemessungsgrundlagen des Veranlagungszeitraumes <b>2015</b> für Lieferungen und sonstige Leistungen (ohne den nachstehend angeführten Eigenverbrauch) einschließlich Anzahlungen (jeweils ohne Umsatzsteuer)	<b>1</b> <b>000</b>
b) zuzüglich Eigenverbrauch (§ 1 Abs. 1 Z 2, § 3 Abs. 2 und § 3a Abs. 1a)	<b>2</b> <b>001</b>
c) abzüglich Umsätze, für die die Steuerschuld gemäß § 19 Abs. 1 zweiter Satz sowie gemäß § 19 Abs. 1a, 1b, 1c, 1d und 1e auf den Leistungsempfänger übergegangen ist.	<b>3</b> <b>021</b>
<b>Summe</b>	
<b>Davon steuerfrei MIT Vorsteuerabzug gemäß</b>	
a) § 6 Abs. 1 Z 1 iVm § 7 (Ausfuhrlieferungen)	<b>4</b> <b>011</b>
b) § 6 Abs. 1 Z 1 iVm § 8 (Lohnveredelungen)	<b>5</b> <b>012</b>
c) § 6 Abs. 1 Z 2 bis 6 sowie § 23 Abs. 5 (Seeschifffahrt, Luftfahrt, grenzüberschreitende Personenbeförderung, Diplomaten, Reisevorleistungen im Drittlandsgebiet usw.)	<b>6</b> <b>015</b>
d) Art. 6 Abs. 1 (innergemeinschaftliche Lieferungen ohne die nachstehend gesondert anzuführenden Fahrzeuglieferungen)	<b>7</b> <b>017</b>
e) Art. 6 Abs. 1, sofern Lieferungen neuer Fahrzeuge an Abnehmer ohne UID-Nummer bzw. durch Fahrzeuglieferer gemäß Art. 2 erfolgten.	<b>8</b> <b>018</b>

1) Minusvorzeichen sind, soweit nicht vorgedruckt, beim Ausfüllen der Erklärung einzusetzen.



<b>Davon steuerfrei OHNE Vorsteuerabzug gemäß</b>		
a) § 6 Abs. 1 Z 9 lit. a (Grundstücksumsätze)	9	<b>019</b>
b) § 6 Abs. 1 Z 27 (Kleinunternehmer)	10	<b>016</b>
c) § 6 Abs. 1 Z (übrige steuerfreie Umsätze ohne Vorsteuerabzug)	11	<b>020</b>
<b>Gesamtbetrag</b> der steuerpflichtigen Lieferungen, sonstigen Leistungen und Eigenverbrauch (einschließlich steuerpflichtiger Anzahlungen)		

<b>Davon sind zu versteuern mit:</b>	Bemessungsgrundlage		Umsatzsteuer
20% Normalsteuersatz	12	<b>022</b>	
10% ermäßigter Steuersatz	13	<b>029</b>	+
12% für Weinumsätze durch landwirtschaftliche Betriebe	14	<b>025</b>	+
19% für Jungholz und Mittelberg	15	<b>037</b>	+
10% Zusatzsteuer für pauschalierte land- und forstwirtschaftliche Betriebe	16	<b>052</b>	+
8% Zusatzsteuer für pauschalierte land- und forstwirtschaftliche Betriebe	17	<b>038</b>	+
<b>Weiters zu versteuern:</b>			
Steuerschuld gemäß § 11 Abs. 12 und 14, § 16 Abs. 2 sowie gemäß Art. 7 Abs. 4	18	<b>056</b>	+
Steuerschuld gemäß § 19 Abs. 1 zweiter Satz, § 19 Abs. 1c, 1e sowie gemäß Art. 25 Abs. 5	19	<b>057</b>	+
Steuerschuld gemäß § 19 Abs. 1a (Bauleistungen)	20	<b>048</b>	+
Steuerschuld gemäß § 19 Abs. 1b (Sicherungseigentum, Vorbehaltseigentum und Grundstücke im Zwangsversteigerungsverfahren)	20	<b>044</b>	+
Steuerschuld gemäß § 19 Abs. 1d (Schrott und Abfallstoffe, Verordnung BGBl. II Nr. 129/2007; Videospielkonsolen, Laptops, Tablet-Computer, Gas und Elektrizität, Gas- und Elektrizitätszertifikate, Metalle, Anlagegold, Verordnung BGBl. II Nr. 369/2013)	20	<b>032</b>	+
<b>Innergemeinschaftliche Erwerbe:</b>		Bemessungsgrundlage	
Gesamtbetrag der Bemessungsgrundlagen für innergemeinschaftliche Erwerbe	21	<b>070</b>	
Davon steuerfrei gemäß Art. 6 Abs. 2	22	<b>071</b>	
<b>Gesamtbetrag</b> der steuerpflichtigen innergemeinschaftlichen Erwerbe			
<b>Davon sind zu versteuern mit:</b>	23		
20% Normalsteuersatz		<b>072</b>	+
10% ermäßigter Steuersatz		<b>073</b>	+
19% für Jungholz und Mittelberg		<b>088</b>	+
<b>Nicht zu versteuernde Erwerbe:</b>	24		
Erwerbe gemäß Art. 3 Abs. 8 zweiter Satz, die im Mitgliedstaat des Bestimmungsortes besteuert worden sind		<b>076</b>	
Erwerbe gemäß Art. 3 Abs. 8 zweiter Satz, die gemäß Art. 25 Abs. 2 im Inland als besteuert gelten		<b>077</b>	
<b>Zwischensumme</b> (Umsatzsteuer)			
<b>Berechnung der abziehbaren Vorsteuer:</b>	25		
Gesamtbetrag der <b>Vorsteuern</b> [einschließlich der pauschal ermittelten Vorsteuern (Kennzahlen <b>084, 085, 086, 078, 068, 079</b> ) aber ohne die übrigen gesondert anzuführenden Vorsteuerbeträge (Kennzahlen <b>061, 083, 065, 066, 082, 087, 089, 064, 063, 067</b> )]		<b>060</b>	
<b>In Kennzahl 060 enthaltene pauschal ermittelte Vorsteuern:</b>	26		
a) Pauschalierung gemäß § 14 Abs. 1 Z 1 (Basispauschalierung)		<b>084</b>	
b) Drogisten, Verordnung BGBl. II Nr. 229/1999		<b>085</b>	
c) Bestimmte Gruppen von Unternehmern, Verordnung BGBl. Nr. 627/1983, Verordnung BGBl. II Nr. 48/2014		<b>086</b>	
d) Lebensmitteleinzel- oder Gemischtwarenhändler, Verordnung BGBl. II Nr. 228/1999		<b>078</b>	





e) Handelsvertreter, Verordnung BGBl. II Nr. 95/2000	<b>068</b>	
f) Künstler und Schriftsteller, Verordnung BGBl. II Nr. 417/2000	<b>079</b>	
<b>Gesondert anzuführende Vorsteuerbeträge:</b>	<b>27</b>	
Vorsteuern betreffend die entrichtete Einfuhrumsatzsteuer (§ 12 Abs. 1 Z 2 lit. a)	<b>061</b>	
Vorsteuern betreffend die geschuldete, auf dem Abgabekonto verbuchte Einfuhrumsatzsteuer (§ 12 Abs. 1 Z 2 lit. b)	<b>28</b>	<b>083</b>
Vorsteuern aus dem innergemeinschaftlichen Erwerb	<b>29</b>	<b>065</b>
Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1 zweiter Satz, § 19 Abs. 1c, 1e sowie gemäß Art. 25 Abs. 5	<b>30</b>	<b>066</b>
Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1a (Bauleistungen)	<b>30</b>	<b>082</b>
Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1b (Sicherungseigentum, Vorbehaltseigentum und Grundstücke im Zwangsversteigerungsverfahren)	<b>30</b>	<b>087</b>
Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1d (Schrott und Abfallstoffe, Verordnung BGBl. II Nr. 129/2007; Videospielkonsolen, Laptops, Tablet-Computer, Gas und Elektrizität, Gas- und Elektrizitätszertifikate, Metalle, Anlagegold, Verordnung BGBl. II Nr. 369/2013)	<b>30</b>	<b>089</b>
Vorsteuern für innergemeinschaftliche Lieferungen neuer Fahrzeuge von Fahrzeuglieferern gemäß Art. 2	<b>31</b>	<b>064</b>
Davon nicht abzugsfähig gemäß § 12 Abs. 3 iVm Abs. 4 und 5	<b>32</b>	<b>062</b>
Berichtigung gemäß § 12 Abs. 10 und 11	<b>33</b>	<b>063</b>
Berichtigung gemäß § 16	<b>34</b>	<b>067</b>
<b>Gesamtbetrag der abziehbaren Vorsteuer</b>		
<b>Sonstige Berichtigungen</b>	<b>37</b>	<b>090</b>
<input type="checkbox"/> <b>Zahllast</b> (Plusvorzeichen)	<input type="checkbox"/> <b>Gutschrift</b> (Minusvorzeichen)	<b>095</b>
Hierauf entrichtete Vorauszahlungen (Minusvorzeichen) bzw. durchgeführte Gutschriften (Plusvorzeichen)		
<b>Ergibt</b>	<input type="checkbox"/> <b>Restschuld</b>	<input type="checkbox"/> <b>Gutschrift</b>

Kammerumlagepflicht  
(§ 122 Wirtschaftskammergesetz) liegt vor:  ja  nein

An Kammerumlage wurde für 2015 entrichtet:  
(nur auszufüllen, wenn kein abweichendes Wirtschaftsjahr vorliegt)

**Bitte zu beachten:** Bestimmte nachteilige Folgen der nicht zeitgerechten Entrichtung der Umsatzsteuer-Vorauszahlungen (Vollstreckungsmaßnahmen, Einleitung eines Finanzstrafverfahrens) können durch die umgehende Entrichtung der bereits fälligen Restschuld vermieden werden.

Ich versichere, dass ich die vorstehenden Angaben nach bestem Wissen und Gewissen **richtig** und **vollständig** gemacht habe. Mir ist bekannt, dass die Angaben überprüft werden und dass unvollständige oder unrichtige Angaben strafbar sind. Sollte ich nachträglich erkennen, dass die vorstehende Erklärung unrichtig oder unvollständig ist, so werde ich das Finanzamt davon unverzüglich in Kenntnis setzen (§ 139 Bundesabgabenordnung).

**WICHTIGER HINWEIS:** Bitte übermitteln Sie **keine Originaldokumente/Belege**, da alle im Finanzamt einlangenden Schriftstücke nach elektr. Erfassung datenschutzkonform vernichtet werden! Bewahren Sie diese aber mindestens **7 Jahre** für eine etwaige Überprüfung auf.

Steuerliche Vertretung (Name, Anschrift, Telefonnummer)

Datum, Unterschrift bzw. firmenmäßige Zeichnung



Ist das Ihr erster Antrag?

Wenn nein, bitte Steuernummer  
angeben!

/

Eingangsstempel

An-  
nehmende  
Behörde  
im Ver-  
gütungs-  
land

Finanzamt Graz-Stadt  
Betriebsveranlagungsteams Ausländerreferate  
Conrad von Hötzendorf-Straße 14-18  
8018 Graz

**Antrag  
auf Vergütung der Umsatzsteuer  
für nicht im Gemeinschaftsgebiet  
ansässige Unternehmer**

(Vor dem Ausfüllen bitte  
**Formular U 5a** beachten)

**\*) Zutreffendes ankreuzen ☐ !**

1 Name und Vorname oder Firma des Antragstellers		
Straße und Hausnummer		
Postleitzahl, Ort, Land		
2 Art der Geschäftstätigkeit		
3 Finanzamt und Umsatzsteuer-Nummer in dem Staat, in dem der Antragsteller seinen Sitz, Wohnsitz oder seinen gewöhnlichen Aufenthaltsort hat		
4 Vergütungszeitraum	von Monat   Jahr   Monat   Jahr	
5 Gesamtbetrag der Vergütung - Einzelaufstellung siehe Anlage(n):		
6 Der Antragsteller beantragt die Vergütung des zu Nr.5 angegebenen Betrages gemäß den Angaben zu Nr.7		
7 Zahlung erbieten auf folgendes Konto: Name und Ort des Geldinstitutes		
Kontonummer (bei Inlandsüberweisung)	Bankleitzahl (bei Inlandsüberweisung)	
Name und Wohnort der Kontoinhaberin/des Kontoinhabers		
Bei grenzüberschreitenden Zahlungen bitte unbedingt angeben:		
BIC (Bank Identifier Code)	IBAN (International Bank Account Number)	
8 Zahl der Anlage(n):	Rechnungen:	Einfuhrdokumente:
9 Der Antragsteller erklärt: a) dass die in der Anlage/den Anlagen angeführten Gegenstände und sonstigen Leistungen für seine Zwecke als Unternehmer verwendet worden sind anlässlich:  b) dass er im Vergütungszeitraum im Vergütungsland <input type="checkbox"/> (*) keine Lieferungen und sonstigen Leistungen ausgeführt und keinen innergemeinschaftlichen Erwerb getätigter hat <input type="checkbox"/> (*) nur Leistungen bewirkt hat, bei denen die Steuerschuld auf den Empfänger übergeht (Reverse Charge) <input type="checkbox"/> (*) nur bestimmte steuerfreie Beförderungsleistungen und damit verbundene Nebentätigkeiten bewirkt hat; c) dass er die Angaben in diesem Antrag nach bestem Wissen und Gewissen gemacht hat. Der Antragsteller verpflichtet sich, jeden unrechtmäßig empfangenen Betrag zurückzuzahlen.		

Steuer-Nr.	Name/Firma	Blatt-Nr.
		<b>1</b>

## **Anlage zum Antrag auf Vergütung der Umsatzsteuer**

**\*) Minderungen der Umsatzsteuer** infolge des Rechnungsbetrags (zum Beispiel durch Skonti, Rabatte, Storni) sind wie folgt zu berücksichtigen:

- a) Ist die betreffende Rechnung in dieser Einzelaufstellung aufgeführt, ist der gekürzte Umsatzsteuerbetrag anzugeben.
  - b) Ist die betreffende Rechnung in der Einzelaufstellung eines früheren Vergütungsantrages enthalten, ist die Minderung der Umsatzsteuer am Schluss der Einzelaufstellung anzugeben. Es ist auf die zugrundeliegende Rechnung Bezug zu nehmen.

Steuer-Nr.	Name/Firma	Blatt-Nr. <b>2</b>
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## **Anlage zum Antrag auf Vergütung der Umsatzsteuer**

Steuer-Nr.	Name/Firma	Blatt-Nr. <b>3</b>
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## **Anlage zum Antrag auf Vergütung der Umsatzsteuer**

Steuer-Nr.	Name/Firma	Blatt-Nr. <b>4</b>
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## **Anlage zum Antrag auf Vergütung der Umsatzsteuer**

Steuer-Nr.	Name/Firma	Blatt-Nr. <b>5</b>
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## **Anlage zum Antrag auf Vergütung der Umsatzsteuer**

## ANHANG 3 INTRASTAT-Vordruck N, Versendung

Alle Angaben dürfen nur in den weißen Lesefeldern gemacht werden!

EUROPÄISCHE UNION VORDRUCK N		Zusatz	Versendung V				
1 Umsatzsteuer- Identifikations- nummer			2 Monat/Jahr	3	 <b>INTRASTAT</b>		
Auskunftspflichtiger (Name und Anschrift)				5			
				<p align="center"><b>– Statistische Meldung –</b>  <b>STATISTIK AUSTRIA</b>  <b>Bundesanstalt Statistik Österreich</b>  <b>Direktion Unternehmen</b>  <b>Guglgasse 13</b>  <b>1110 Wien</b></p>			
6 Warenbezeichnung		7 Pos.-Nr.	8 Bestimmungsland	9 Lieferbed.	10 Art	11 V	12 Einladehafen
			a <input type="checkbox"/>	b <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			13 Warennummer		14 Urspr.-L	15 Statist. Verfahren	
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
			16 Eigenmasse in kg (ganze Zahlen) *		17 Besondere Maßeinheit (ganze Zahlen) *		
			<input type="checkbox"/>		<input type="checkbox"/>		
			18 Rechnungsbetrag in ganzen € *)		19 Statistischer Wert in ganzen € *)		
			<input type="checkbox"/>		<input type="checkbox"/>		
6 Warenbezeichnung		7 Pos.-Nr.	8 Bestimmungsland	9 Lieferbed.	10 Art	11 V	12 Einladehafen
			a <input type="checkbox"/>	b <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			13 Warennummer		14 Urspr.-L	15 Statist. Verfahren	
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
			16 Eigenmasse in kg (ganze Zahlen) *		17 Besondere Maßeinheit (ganze Zahlen) *		
			<input type="checkbox"/>		<input type="checkbox"/>		
			18 Rechnungsbetrag in ganzen € *)		19 Statistischer Wert in ganzen € *)		
			<input type="checkbox"/>		<input type="checkbox"/>		
6 Warenbezeichnung		7 Pos.-Nr.	8 Bestimmungsland	9 Lieferbed.	10 Art	11 V	12 Einladehafen
			a <input type="checkbox"/>	b <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			13 Warennummer		14 Urspr.-L	15 Statist. Verfahren	
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
			16 Eigenmasse in kg (ganze Zahlen) *		17 Besondere Maßeinheit (ganze Zahlen) *		
			<input type="checkbox"/>		<input type="checkbox"/>		
			18 Rechnungsbetrag in ganzen € *)		19 Statistischer Wert in ganzen € *)		
			<input type="checkbox"/>		<input type="checkbox"/>		
6 Warenbezeichnung		7 Pos.-Nr.	8 Bestimmungsland	9 Lieferbed.	10 Art	11 V	12 Einladehafen
			a <input type="checkbox"/>	b <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>
			13 Warennummer		14 Urspr.-L	15 Statist. Verfahren	
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>	
			16 Eigenmasse in kg (ganze Zahlen) *		17 Besondere Maßeinheit (ganze Zahlen) *		
			<input type="checkbox"/>		<input type="checkbox"/>		
			18 Rechnungsbetrag in ganzen € *)		19 Statistischer Wert in ganzen € *)		
			<input type="checkbox"/>		<input type="checkbox"/>		
<p>Felderläuterungen:          10: Art des Geschäfts          11: Verkehrszweig</p> <p>Fußnote:          *) Reine Zahlenfelder (kaufmännisch runden) und ohne Interpunktionen</p>							
<small>Mehr Informationen über INTRASTAT sowie der kostenlose Datenerfassungssoftware erhalten Sie unter <a href="http://www.statistik.at">www.statistik.at</a> bzw. INTRASTAT-ONLINE unter <a href="http://www.netquest.at">www.netquest.at</a></small>							

## ANHANG 4 INTRASTAT-Vordruck N, Eingang

Alle Angaben dürfen nur in den weißen Lesefeldern gemacht werden!

EUROPÄISCHE UNION VORDRUCK N		Zusatz		Eingang		INTRASTAT		
1 Umsatzsteuer-Identifikationsnummer		Zusatz		E				
Auskunftspflichtiger (Name und Anschrift)				2 Monat/Jahr	3			
4 Umsatzsteuer-Identifikationsnummer		Zusatz		5 – Statistische Meldung – STATISTIK AUSTRIA Bundesanstalt Statistik Österreich Direktion Unternehmen Guglgasse 13 1110 Wien				
6 Warenbezeichnung		7 Pos.-Nr.	8 Versandungsland	9 Lieferbed.	10 Art	11 V	12 Entladehafen	
			a <input type="checkbox"/>	b <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			13 Warennummer		14 Urspr.-L	15 Statist. Verfahren		
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
			16 Eigenmasse in kg (ganze Zahlen) *		17 Besondere Maßeinheit (ganze Zahlen) *			
			<input type="checkbox"/>		<input type="checkbox"/>			
			18 Rechnungsbetrag in ganzen € *)		19 Statistischer Wert in ganzen € *)			
			<input type="checkbox"/>		<input type="checkbox"/>			
6 Warenbezeichnung		7 Pos.-Nr.	8 Versandungsland	9 Lieferbed.	10 Art	11 V	12 Entladehafen	
			a <input type="checkbox"/>	b <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			13 Warennummer		14 Urspr.-L	15 Statist. Verfahren		
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
			16 Eigenmasse in kg (ganze Zahlen) *		17 Besondere Maßeinheit (ganze Zahlen) *			
			<input type="checkbox"/>		<input type="checkbox"/>			
			18 Rechnungsbetrag in ganzen € *)		19 Statistischer Wert in ganzen € *)			
			<input type="checkbox"/>		<input type="checkbox"/>			
6 Warenbezeichnung		7 Pos.-Nr.	8 Versandungsland	9 Lieferbed.	10 Art	11 V	12 Entladehafen	
			a <input type="checkbox"/>	b <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			13 Warennummer		14 Urspr.-L	15 Statist. Verfahren		
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
			16 Eigenmasse in kg (ganze Zahlen) *		17 Besondere Maßeinheit (ganze Zahlen) *			
			<input type="checkbox"/>		<input type="checkbox"/>			
			18 Rechnungsbetrag in ganzen € *)		19 Statistischer Wert in ganzen € *)			
			<input type="checkbox"/>		<input type="checkbox"/>			
6 Warenbezeichnung		7 Pos.-Nr.	8 Versandungsland	9 Lieferbed.	10 Art	11 V	12 Entladehafen	
			a <input type="checkbox"/>	b <input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	<input type="checkbox"/>	
			13 Warennummer		14 Urspr.-L	15 Statist. Verfahren		
			<input type="checkbox"/>		<input type="checkbox"/>	<input type="checkbox"/>		
			16 Eigenmasse in kg (ganze Zahlen) *		17 Besondere Maßeinheit (ganze Zahlen) *			
			<input type="checkbox"/>		<input type="checkbox"/>			
			18 Rechnungsbetrag in ganzen € *)		19 Statistischer Wert in ganzen € *)			
			<input type="checkbox"/>		<input type="checkbox"/>			
<b>20 Ort/Datum/Unterschrift des Auskunftspflichtigen/Drittanmelders sowie den Namen des Sachbearbeiters in Blockbuchstaben und der Telefonnummer:</b> <input type="text"/>								
				Felderläuterungen: 10: Art des Geschäfts 11: Verkehrszweig	Fußnote: *) Reine Zahlenfelder (kaufmännisch runden) und ohne Interpunktionen			

Mehr Informationen über INTRASTAT sowie der kostenlose Datenerfassungssoftware erhalten Sie unter [www.statistik.at](http://www.statistik.at) bzw. INTRASTAT-ONLINE unter [www.netquest.at](http://www.netquest.at)

An das Finanzamt

**BITTE BEACHTEN SIE:**

Die Anmeldung für eine Personengesellschaft oder juristische Person muss von einem gesellschaftsrechtlichen Vertreter oder einem Bevollmächtigten mit beglaubigter Spezialvollmacht persönlich bei einem Finanzamt durchgeführt werden. Dabei ist dieses Formular zu verwenden.

Natürliche Personen können sich auch online unter [www.finanzonline.at](http://www.finanzonline.at) anmelden.

Melden Sie sich als nicht unternehmerisch tätige, natürliche Person schriftlich oder persönlich bei einem Finanzamt an, geben Sie bitte unter Punkt a) Ihre gewünschte Benutzer-ID bekannt.

## Anmeldung zu FinanzOnline/Unternehmensserviceportal <sup>1)</sup>

und Antrag auf elektronische Akteneinsicht gem. § 90a BAO

### Teilnehmer

#### a) Natürliche Person

Familien- oder Nachname und Vorname		Versicherungsnummer	Geburtsdatum (TTMMJJ)
Postleitzahl	Anschrift (Ort, Straße, Haus-Nr., Tür-Nr.) Telefonnummer		
Code <sup>2)</sup>	Finanzamt	Steuernummer /	Benutzer-ID <sup>3)</sup>
<b>Gesetzlicher Vertreter</b> (Nur auszufüllen wenn ein gesetzlicher Vertreter vorliegt. Für den Nachweis Ihrer Funktion als gesetzlicher Vertreter legen Sie bitte geeignete Unterlagen vor.)			
Familien- oder Nachname und Vorname			
Postleitzahl	Anschrift (Ort, Straße, Haus-Nr., Tür-Nr.)		
Funktion (z.B. mit der Obsorge betraute Person, Sachwalter, Kurator)		Telefonnummer	

#### b) Personengesellschaft oder juristische Person

Firma			
Firmenbuchnummer		Rechtsform (z.B. GmbH, AG, KG, OG)	
Postleitzahl	Anschrift (Ort, Straße, Haus-Nr., Tür-Nr.)		
Code <sup>2)</sup>	Finanzamt	Steuernummer /	
<b>Gesellschaftsrechtlicher Vertreter</b> (Die Anmeldung ist nur gültig, wenn sie von den gesellschaftsrechtlich Vertretungsbefugten unterfertigt ist. Für den Nachweis Ihrer Funktion als gesellschaftsrechtlicher Vertreter legen Sie bitte geeignete Unterlagen vor.)			
Familien- oder Nachname und Vorname			
Postleitzahl	Anschrift (Ort, Straße, Haus-Nr., Tür-Nr.)		
Funktion (z.B. Geschäftsführer, Vorstand)		Telefonnummer	

### Zur Identitätsprüfung wird Führerschein, Reisepass, Personalausweis oder Behindertenpass benötigt.

Art des Dokuments	Nummer des Dokuments	Unterschrift, firmenmäßige Zeichnung
Ort und Datum der Ausstellung des Dokuments (TT.MM.JJJJ)		

### Übernahmebestätigung für Zugangskennungen und Erstinformation.

Ort und Datum (TT.MM.JJJJ)	Unterschrift
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Im gesamten Formular werden weibliche Formen wie z.B. „Vertreterin“ aus Gründen der Textökonomie nicht explizit genannt.

<sup>1)</sup> Wenn für Sie die Voraussetzungen für die Ausstellung einer Umsatzsteueridentifikationsnummer vorliegen (Art. 28 Abs. 1 UStG 1994), dann gilt diese Anmeldung gleichzeitig auch für die Teilnahme an dem Unternehmensserviceportal.

<sup>2)</sup> Wenn Sie ein berufsmäßiger Parteienvertreter sind, ist hier der Code der jeweiligen Standesvertretung anzugeben.

<sup>3)</sup> Nur auszufüllen, wenn Sie kein Unternehmer sind (8-12 Stellen, mindestens ein Buchstabe, mindestens eine Ziffer, keine Umlaute, keine Sonderzeichen)