



***Value added tax  
in Austria***

A guide for non-  
resident businesses

**pwc**



## **PREFACE**

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

The guide is designed to cover the fundamentals of Austrian VAT and therefore includes information on registration requirements, VAT refund procedures and filing requirements etc. However, the booklet should not be regarded as a substitute for professional advice tailored to individual circumstances.

For more detailed information and advice on the practical implications of Austrian VAT for non-resident businesses, please contact our VAT specialists.

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## 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)
EU Member State	Yes
Relevant authority	Federal Ministry of Finance (BMF)
VAT rates	
• Standard	20 %
• Reduced	10 %, 13 %
• Special	19 %
• Zero-rate	0 % (e.g. export, intra-EU supplies of goods)
Format of VAT identification number	ATU12345678
VAT return periods	Monthly/quarterly and, in addition, an annual return
Filing deadlines	
• Monthly/quarterly VAT return	15 <sup>th</sup> of the second month following the month/quarter concerned
• Annual VAT return	June 30 <sup>th</sup> of the following year if filed



	electronically. If represented by a tax advisor, an extension until March 31 of the second year following the year concerned might be granted within the quota agreement (earlier filing may be requested by the Austrian tax authorities)
• EU Sales Lists	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. expenditure 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**

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 October 29, 2019, BGBl I 104/2019). Due to Austria's accession to the European Community effective from January 1, 1995, the Austrian VAT Act 1994 implemented the VAT Directive (current version: Council Directive 2006/112/EC).

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

## **2. TAXABLE TRANSACTIONS**

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

### **2.1. Supply of goods and services**

Taxable transactions are defined as any supply of goods or services, rendered:

- By a taxable person
- Within Austria
- For consideration (i.e. payment)
- For the purposes of the business.

#### **2.1.1. Supply of goods**

"Supply of goods" is defined as the transfer of the right to dispose of tangible property as owner, made by a taxable person to a customer, or upon the customer's instruction to a third party. Supply of goods therefore means the transfer of the right of disposal of goods.

A supply of goods for consideration also exists if a taxable person withdraws goods forming part of business assets for which VAT was deductible wholly or partly (self-supply). To be considered as a supply for consideration, the goods must be intended:





- For non-business use
- For the use of company staff, provided that no small gifts are included. Exceptions include gifts of small value or commercial samples (e.g. pens and cigarette lighters).

### **2.1.2. Supply of services**

A “supply of services” comprises all kinds of taxable supplies, which do not constitute a supply of goods. A supply of services includes the performance or omission of any activity, as well as the obligation to tolerate an activity or situation, or to refrain from an activity.

The following are also considered taxable supplies of services:

- The use of goods forming part of the assets of a business where VAT was wholly or partly deductible:
  - For the private use of the taxable person
  - For the use of staff of the taxable person.
- The supply of services carried out free of charge by a taxable person:
  - For the private use of the taxable person
  - For the use of staff of the taxable person.

### **2.2. Self-supplies by businesses**

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

### **2.3. Importation of goods from non-EU countries**

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

In certain circumstances, import VAT (“EUSt”) can be settled via the Austrian tax account of the taxable person and can be offset against the input VAT declared in the monthly VAT return. In this case, no actual payment of import VAT is necessary.



## **2.4. Intra-EU acquisition of goods**

The supply of goods for consideration from another EU Member State to a taxable person in Austria is subject to acquisition VAT. The precondition is that the goods in question are physically moved from the territory of another EU Member State into Austria.

If the Austrian acquirer is a taxable person whose supplies are exempt from VAT (without the right to deduct input VAT incurred, e.g. under the scheme for small businesses), an agricultural enterprise, or a non-taxable legal person, then acquisition VAT only becomes due if the acquisitions exceeded the acquisition threshold of EUR 11,000 in the past calendar year or the present calendar year, or if the acquirer explicitly opts to tax intra-EU acquisitions. The acquisition threshold does not apply to the acquisition of new vehicles or of goods subject to excise duties (alcohol, tobacco and energy products).

A cumulative intra-EU acquisition in Austria is made 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 destination state 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 if the acquirer can evidence that the intra-EU acquisition was duly taxed in the Member State of destination.

## **3. PLACE OF SUPPLY**

### **3.1. Supplies of goods**

A supply of goods is deemed to have taken place within Austria if the goods were located in Austria at the point at which the power of disposition was transferred. In the case of the dispatch or transport of supplies of goods, the supply is deemed to have been made from the point at which the goods are handed over to the forwarding agent. For the supply to be deemed to have been made at the point of dispatch or at the point of handover to the forwarding agent, the recipient of the goods must be known from the start.



### **3.1.1. Importation of goods**

An exception to the general rule exists if the goods are supplied, with all duties and taxes paid, from a non-EU territory to a customer in Austria, i.e. if the supplier (or its agent) is liable for the import VAT. In this case, 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 predominantly represents a supply of goods, and as a supply of services if the transaction predominantly represents a supply of services. Supply for installation means that a taxable person processes goods provided by the customer using own goods which form a major part of the final product or if the goods are physically fixed to the ground.

In cases of supply for assembly/installation, the power of disposition is deemed to be transferred at the point at which the assembly/installation is finalised. 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, as this counts as “temporary use”. If the goods are imported from a non-EU country, the Austrian recipient of the assembly work is entitled to recover the import VAT paid by applying the provisions of Decree 584/2003.

### **3.1.3. Intra-EU distance sales**

In the case of dispatch or transportation of goods from another EU Member State to private persons or businesses in Austria which do not exceed the acquisition threshold, the place of supply is regarded to be in Austria if the supplier exceeded the distance selling threshold 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 of EUR 35,000 is not met.

This distance selling threshold will cease to apply to intra-EU distance sales from 2021. To avoid requiring taxable persons to register in each destination Member State, the special scheme for EU-resident taxable persons under § 25a Austrian VAT Act will be



extended to apply to intra-EU distance sales (the so-called OSS –One Stop Shop, see 10.2.1.). For small businesses (with total revenues from intra-EU distance sales, electronically supplied services, telecommunication services, radio and television broadcasting services of max. EUR 10,000 per year), it should be possible to opt for taxation in the Member State of origin – usually the Member State of establishment of the supplier.

#### **3.1.4. Distance sales of imported goods**

In the case of the supply of goods from non-EU countries to a private individual in an EU Member State, the taxable person will owe VAT in the destination state from January 1, 2021 in the following circumstances:

- For goods imported into a Member State other than that in which the movement of goods ends.
- For transactions which the taxable person declares via the IOSS (see 10.2.3.).

Until December 31, 2020, the importation of goods with a total value of up to EUR 22 will be tax-exempt. Exceptions include alcohol, perfumes, as well as tobacco and tobacco products. From January 1, 2021, the exemption for imports of less than EUR 22 will come to an end. However, imports which should be declared via the IOSS, as part of the special scheme under § 25b Austrian VAT Act, will be tax-exempt if the IOSS identification number of the supplier was provided to the customs authorities in the customs declaration.

#### **3.1.5. Chain transactions**

A chain transaction exists if the same goods are supplied consecutively and these goods are dispatched or transported directly from the first supplier to the final customer (recipient) in a chain. A chain transaction also exists if the final customer is a non-taxable person. These rules on chain transactions also apply to circumstances involving non-EU countries.

The movement of goods can only be attributed to one transaction within the chain (“moved supply”). Within a chain transaction, only the moved supply may be treated as an intra-EU supply or export supply of goods and exempted from VAT, or treated as



revenue from distance sales. The allocation of the movement of goods is made in accordance with the following rules.

- If the goods are transported or dispatched by the first supplier, this supply is deemed to be the moved supply.
- If the goods are transported or dispatched by an intermediary, the supply to the intermediary is deemed to be the moved supply. However, if the intermediary provides its supplier with a VAT ID number of the Member State of origin, then the supply made by the intermediary is deemed to be the moved supply.
- If the goods are transported or dispatched by the final customer, the supply to final customer is deemed to be the moved supply.

As a rule, the goods are transported or dispatched by the taxable person on whose behalf the transport or dispatch is made.

The transactions made before and after the moved supply within a chain transaction are deemed “passive” supplies. Supplies made within the chain before the moved supply are deemed to be made at the place at which the transportation or dispatch begins. Supplies made within the chain following the moved supply are deemed to be made at the place at which the transportation or dispatch ends.

### **3.1.6. Triangular transactions**

A simplification rule applies to so-called “triangular transactions”. A 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. The taxable person in the middle is referred to as the “acquirer” and the final customer as the “recipient”. The simplification is that there is no need for the acquirer to register for VAT purposes in the destination Member State.

If, in the context of a triangular transaction, the acquirer uses a VAT ID number of an EU Member State other than the destination state, the acquisition will still be deemed to have been made in the destination state, but will nevertheless be tax-exempt – on the condition that the invoice explicitly mentions the existence of an intra-EU triangular transaction, makes clear the tax liability is shifted to the final customer, and also includes the VAT ID numbers of both the acquirer and the recipient. The supply by the acquirer to the recipient is taxable in the destination state, but the tax liability is shifted to the recipient if the invoice issued by the acquirer fulfils the requirements mentioned above. The acquirer is not permitted to charge for VAT.



If the conditions for the application of the simplification rule for triangular transactions are not fulfilled, the acquirer will be deemed to have made a cumulative intra-EU acquisition in the same Member State as the VAT ID number stated by the acquirer (see 2.4 above).

### 3.2. Supply of services

§ 3a of the Austrian VAT Act contains an extensive list of rules to determine the place at which a service is supplied.

The place of supply primarily depends on whether the supply is made 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). Services supplied to non-taxable persons should be taxed at the place where the supplier has established its business (B2C general rule). When determining the place of supply of services, the following are also treated as taxable persons:

- Taxable persons who also carry out non-taxable activities for all services rendered to them
- Non-taxable legal persons who are identified for VAT purposes.

However, there are numerous exceptions to these general rules:

<b>Type of service</b>	<b>Place of supply of service B2B service</b>	<b>Place of supply of service B2C service</b>
Service connected with immovable property	Where the property is located	
Transport services		
<ul style="list-style-type: none"> <li>• Passenger transport</li> </ul>	Where the transport takes place	
<ul style="list-style-type: none"> <li>• Transport of goods</li> </ul>	B2B general rule	Where the transport takes place or where the transport begins (intra-EU transport)
Cultural, scientific, educational, sporting or similar services		



<ul style="list-style-type: none"> <li>Admission to events</li> </ul>	Where the event takes place	Place where the services are physically carried out
<ul style="list-style-type: none"> <li>Others</li> </ul>	B2B general rule	
Handling, storage ancillary to transport	B2B general rule	Place where the services are physically carried out
Work on and valuations of movable tangible property	B2B general rule	Place where the services are physically carried out
Restaurant and catering services		
<ul style="list-style-type: none"> <li>On board ships / aircraft or trains within the EU</li> </ul>	At the place of departure of the passenger transport service	
<ul style="list-style-type: none"> <li>Others</li> </ul>	Where the services are physically carried out	
Electronically supplied services, telecommunications, radio and television broadcasting services	B2B general rule	Where the customer 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 moves from non-EU country to Austria if the use or enjoyment of the service takes place in Austria.
Hiring out of means of transport		
<ul style="list-style-type: none"> <li>Short-term</li> </ul>	Where the means of transport is placed at the disposal of the customer	
<ul style="list-style-type: none"> <li>Long-term</li> </ul>	B2B general rule	Where the customer is resident



<ul style="list-style-type: none"> <li>• Pleasure boats</li> </ul>	B2B general rule	Where the means of transport is placed at the disposal of the customer, if the supplier has its business there
<ul style="list-style-type: none"> <li>• Others</li> </ul>	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, the hiring out of moveable goods (with the exception of the hiring out of means of transport), sports betting and lotteries in accordance with § 2 Austrian Gambling Act (GSpG), the place of supply moves from non-EU countries to Austria if the use or enjoyment of the service takes place in Austria.

For the supply of staff and the hiring out of means of transport, the place of supply moves to the non-EU country if the use and enjoyment of the service takes place in the non-EU 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 are transported to a non-EU country, even if they are subject to processing by a third party before export.
  - If the customer arranges for the transport of the supplied goods, the customer must not be resident in Austria (evidence in the books of the business required).
  - Evidence of the export has to be provided (shipping documents, etc.).
  - Tourist export: minimum threshold of EUR 75 for exemption.
- Commercial processing of export goods under the following conditions:
  - The goods are transported or dispatched to a non-EU country by the taxable person or by a foreign customer.





- ❑ The raw material was purchased within the EU or was imported into the EU for commercial processing purposes (consequently, the repair of a car during a journey through Austria will not be zero-rated).
- Intra-EU supplies of goods
  - ❑ The goods are transported to another EU Member State. For evidence of dispatch or transport, the provisions of Article 45a, Council Implementing Regulation (EU) will apply.
  - ❑ The recipient qualifies as an “acquirer”.
  - ❑ The disclosure of the VAT ID number of the acquirer and its inclusion in the recapitulative statement is a substantive requirement for tax exemption from January 1, 2020.
  - ❑ The acquisition must be taxable in the other EU Member State.
  - ❑ Book evidence of the supply of goods is provided.
- Cross-border transport of goods from/to non-EU countries
- Cross-border passenger transports by ship or plane
- Intermediary services relating to zero-rated transactions, which are carried out in non-EU countries.
- Supply of cars and the hiring out of immovable property to diplomats and international organisations.

The following supplies of goods and services are VAT exempt (with the loss of input VAT recovery):

- Health services (services of doctors, social security institutions and hospitals owned by governmental institutions, nursing and care homes)
- Financial, banking and insurance services
- Securities and share transactions
- Sales of immovable property, unless the taxable person opts to pay VAT
- Leasing of immovable property (with the exception of accommodation, parking facilities, and camping sites, which are subject to the reduced VAT rate of 10 %). It is possible to opt to treat exempt transactions as subject to VAT, in which case the 20% rate applies. It is only possible to apply VAT to the leasing of immovable property if the lessee uses the immovable property almost exclusively (i.e. at a rate of at least 95%) for transactions that qualify for input VAT deduction. The lessor must provide evidence (no specific form required) that the conditions for applying VAT to the lease are met.



- Supplies of small businesses (up to EUR 35,000 net per annum), unless an application to apply VAT is filed. This rule does not apply to non-resident businesses.
- Cultural services (theatre, concerts, museums) if these are rendered by publicly owned institutions or non-profit organisations.

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 and legal tender)
- Natural gas transported via a natural gas grid, electricity, heat or cold transported via district heating or cooling networks
- Household effects, marriage dowries, inherited property
- Samples and patterns
- Importation of goods, which are subsequently immediately used to carry out an intra-EU supply of goods
- Revenues from distance sales of imported goods, the value of which does not exceed EUR 150 per consignment (from 2021).

## **5. TAX BASE**

The tax base for VAT on the supply of goods or services, as well as intra-EU acquisitions, is the consideration paid by the recipient or a third party.

In the cases of self-supply, deemed supplies of goods or services or intra-EU acquisition other than by sale, the VAT is based on cost price including additional costs.

The so-called fair market value (“Normalwert”) is deemed to be the tax base for supplies of goods or services for non-business purposes or for use by staff. This rule is applicable if the consideration differs significantly from the fair market value and one of the following conditions applies:

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



The fair market value is determined according to a comparable price that would be charged to a non-related person, or at cost price. For gifts and supplies of goods or services carried out free of charge, the regulations regarding taxation of self-supply remain applicable.

The tax base for import VAT is the customs value plus additional costs (e.g. transport, insurance and packing costs), if these result from the transport of the goods to another destination within the EU which is already known at the point at which the import VAT is incurred.

## **6. VAT RATES**

There are four different VAT rates in Austria.

- The standard VAT rate is 20 %.
- The reduced VAT rate of 10 % applies to the following (inter alia):
  - ❑ Supply, self-supply or importation of goods listed in Appendix A of the Austrian VAT Act (e.g. pharmaceuticals, food, fish, milk and milk products, eggs, fruits and vegetables, sugar, oils, books, newspapers and magazines; from 2020, also electronic publications)
  - ❑ Leasing of immovable property for residential use
  - ❑ Accommodation provided in furnished living quarters and bedrooms and any additional costs normally incurred in connection with these services
  - ❑ Leasing of immovable property for camping purposes and the additional costs normally incurred in connection with these services (if a flat-rate usage fee is charged)
  - ❑ Services which are regularly involved in the operation of enterprises for waste disposal and for the treatment of water and waste
  - ❑ Revenues of health and care institutions
  - ❑ Services by broadcasting companies
  - ❑ Passenger transportation (except domestic flights)
- The reduced tax rate of 13 % applies to the following (inter alia):
  - ❑ Supply and importation of goods listed in Appendix 2 items 1 to 9 of the Austrian VAT Act (e.g. living animals, living plants, firewood, etc.)
  - ❑ Supply of artworks
  - ❑ Revenues from activities as an artist
  - ❑ Film presentations



- The reduced tax rate of 19 % applies to supplies of goods or services carried out in the areas of Jungholz and Mittelberg.

## **7. DEDUCTION OF INPUT VAT**

### **7.1. General information**

In general, taxable persons are entitled to recover VAT charged by other taxable persons, any import VAT paid, VAT on intra-EU acquisitions, and VAT accounted for under the reverse charge system.

The general conditions to be met for input VAT deduction are as follows:

- 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 in accordance with § 17 Austrian VAT Act, whose turnover in accordance with § 1 para 1 item 1 and para 2 Austrian VAT Act did not exceed EUR 2,000,000 in the previous assessment period, 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”) and all other requirements are fulfilled.

### **7.2. Non-deductible input VAT**

No input VAT recovery will be granted:

- For additional or preliminary supplies of goods and services in connection with exempt transactions
- For expenditure in connection with the purchase, leasing or operation of cars and motorcycles (with the exception of driving school vehicles, demonstration models of vehicles, vehicles acquired exclusively for the purpose of commercial resale, or which are used for at least 80% of the time for the commercial transport of passengers, as well as automobiles, estate cars/station wagons or motorbikes with a CO<sub>2</sub> emissions level of 0g/km, i.e. electric vehicles and hydrogen-powered vehicles)



- Subsistence on business-related trips exceeding an official daily allowance (currently EUR 26.40 for Austria)
- Entertaining (representation) expenses. However, 100 % of VAT on entertainment expenses is recoverable if the taxable person can provide evidence that the expenses were incurred for sales promotion purposes and predominantly for business or professional reasons.
- Preliminary supplies of goods and services for mixed-use buildings, insofar as unrelated to business purposes.
- If the taxable person knew or should have known that the transactions were made in connection with tax fraud or any other fiscal offence related to VAT. This also applies if an offence of this kind relates to a supply before or after the supply by the taxable person (e.g. in the case of chain transactions).

### **7.3. VAT refund for 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 on their VAT returns. For this to be possible, the non-resident business needs to be identified for VAT purposes in Austria.

There is a special procedure to grant VAT refunds to businesses with neither a legal seat nor a fixed establishment in Austria. To obtain a VAT refund, the non-resident business must fulfil one or more of the following criteria:

- The business does not carry out taxable transactions in Austria.
- The business only carries out zero-rated cross-border transport services from/to non-EU countries.
- The business only carries out sales covered by the reverse charge system.
- The business carries out electronically supplied services, telecommunication services, radio and television broadcasting services using the Mini One Stop Shop (prior to December 31, 2020). From January 1, 2021, the One Stop Shop will apply to all B2C services, intra-EU distance sales, and distance sales of imported goods (see 10.2. below)



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

Taxable persons resident in another EU Member State need to submit VAT refund applications for Austria via the online portal of the tax authorities in their state of identification. The application must be submitted within nine months of the end of the calendar year in which the right to a VAT refund arose. The deadline is therefore 30 September of the following calendar year. The filing of electronic copies of invoices is not required.

If the VAT refund is not paid within the appropriate period, Member States are liable to pay interest to the applicant. In Austria, late payment results in a credit of up to 4% of the amount owed.

b) *VAT refunds for taxable persons resident in non-EU countries*

The application must be submitted using the official template within six months of the end of the calendar year in which the right to a VAT refund arose. The VAT amount to be reclaimed must be calculated by the claimant in the application. Original copies of the relevant invoices and import VAT assessments, as well as a certificate of residence issued by the tax authorities of the country of residence, must be provided. Electronic invoices can be printed out and filed with the tax authorities in hard copy with the label “electronic invoice”.

The amount to be refunded must be greater than EUR 400 if the period in question is only three months. If the refund period is a calendar year or the final period of a calendar year (e.g. November and December of a given year), the amount to be refunded must exceed EUR 50.

**8. INVOICES**

**8.1. General issues**

**8.1.1. Criteria for invoices**

Invoices are required to contain the following:



- Name and address of the supplier
- VAT ID 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 ID number of the recipient of goods or services if all the following criteria are fulfilled:
  - ❑ The supplier is established in Austria
  - ❑ The supplies are made to another taxable person
  - ❑ 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/consideration and applicable VAT rate or, if applicable, a reference to VAT exemption
- Amount of VAT (must be shown in EUR)
- Sequential invoice number
- Date of issue
- Intra-EU supplies: The VAT ID number of both the recipient and the supplier as well as a reference to the VAT exemption
- Intra-EU triangular transactions for which the simplification rule is used: Explicit reference to the existence of an intra-EU triangular transaction and the tax liability of the recipient, as well as the VAT ID number of the “acquirer” and the final recipient.
- Supplies to which the reverse charge system applies: VAT ID number of the supplier and the recipient and a reference to the transfer of the VAT liability to the recipient (e.g. “Die Umsatzsteuer schuldet gem. § 19 Abs 1 UStG der Empfänger” – “VAT is owed by the recipient in accordance with § 19 para 1 Austrian VAT Act”).

The VAT rules of the EU Member State where the supplier is established apply to invoicing for the following supplies (i.e. Austrian VAT invoicing rules may also apply to supplies which are taxable in another Member State):

- Supplies of goods and services for which VAT liability is shifted to the recipient
- Supplies of goods of the acquirer to the final recipient within a triangular transaction
- Supplies of goods and services for which the place of supply lies outside the EU.

This rule does not apply in the case of self-billing.



### **8.1.2. Deadlines**

VAT invoices have to be issued within 6 months after the supplies were made. A shortened invoicing deadline has been introduced for supplies to a recipient in another Member State for which the reverse charge system applies, as well as for VAT-exempt intra-EU supplies of goods. The invoices for these supplies must be issued by the 15th of the month after the month in which the supply was made.

### **8.1.3. Invoices for small amounts**

For invoices not exceeding EUR 400 including VAT, the following information 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
- Gross amount including VAT and indication of the tax rate applied
- Date of issue

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

- Triangular 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, it is mandatory to use the official average exchange rate issued by the Austrian Ministry of Finance on a monthly basis. Alternatively, the latest exchange rate published by the European Central Bank, or the daily exchange rate documented by a bank notification or an exchange rate list can be used.

The VAT amount on the invoice must be shown in EUR.





### **8.1.5. Self-billing procedure**

Instead of using an invoice, the charge for the supply of goods or services can be settled in the form of a self-billing invoice issued by the recipient. A self-billing invoice is also eligible for input VAT deduction, if it fulfils the formal requirements for invoices (8.11. above) and the use of self-billing invoices has been agreed upon. A credit note must be labelled as such (e.g. “Gutschrift”, “Self-billing”).

### **8.2. Electronic invoicing**

Invoices issued by electronic means are accepted as valid VAT invoices if the use of electronic invoices has been agreed with the recipient and the authenticity of the origin and the integrity of data is guaranteed. The authenticity of origin means that the identity of the supplier or the issuer of the invoice is confirmed. The integrity of the data means that no changes have been made to the mandatory content of the invoice.

The authenticity of the invoice and the integrity of the content are also ensured if any of the following conditions are met:

- The electronic invoice is submitted via the Business Service Portal (Unternehmensserviceportal, USP) or via PEPPOL (Pan-European Public Procurement OnLine).
- The invoice is transmitted using electronic data interchange (EDI), although the submission of an additional collective invoice in hard copy is no longer necessary.
- The invoice contains a suitable certificate-based electronic signature within the meaning of § 2 para 3a Austrian Signature Act.

Electronic invoices can also be issued without an electronic signature. In this case, the authenticity of origin and integrity of content have to be guaranteed by the implementation of internal control procedures, which are capable of establishing an audit trail linking the invoice to the supply of goods or services.



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

### **9.1. Reverse charge system**

Under the reverse charge system, the VAT liability of a non-resident business is shifted to the recipient of the supply. 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, entertainment and similar events), installation supplies of goods rendered by non-resident taxable persons in Austria.

The reverse charge system also applies if the non-resident supplier has a fixed establishment in Austria, but the fixed establishment is not involved in the supply. The reverse charge system also applies to supplies of:

- Construction services, if the recipient is a taxable person itself 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 supplied by the protection provider to the secured party
- Return of goods initially transferred under conditional sale
- Immovable property sold in the context of a judicial auction (execution sale)
- Electricity and natural gas supplies to a taxable person in Austria, if the supplier neither has its seat in Austria, nor has an Austrian fixed establishment involved in the supply
- Used material and scrap
- Transfer of greenhouse gas emissions certificates
- 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 supply of goods over multiple invoices 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
- Transfer of gas and electricity certificates



- Taxable supplies of investment gold.

Under the reverse charge system, the taxable person must not charge any VAT. The recipient of the supply must calculate the VAT itself and declare the VAT on its VAT returns. In relation to this transferred VAT liability, the recipient of the supply will, following the general rule, be granted VAT recovery. The recipient must keep records on the transferred tax liability and corresponding tax base, separately itemised according to the applicable tax rates and the related VAT amounts. The supplier can be held liable for the VAT loss.

### **9.2. Tax exemption for import chain transactions**

In accordance with Decree 584/2003, the intermediary in an import chain transaction is entitled to claim tax exemption (zero-rating) for its 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 directly transfers to the final recipient the power to dispose of the supplied goods as owner. The intermediary has neither legal seat nor fixed establishment in Austria and is not registered for VAT purposes in Austria.
- The final recipient of the supply would be entitled to fully recover the associated VAT.
- The invoice for the supply of goods does not show any Austrian VAT.

However, if the non-resident business makes use of this VAT exemption, this will result in the loss of the right to deduct Austrian input VAT incurred in this context. If the final recipient is liable for the related import VAT, (only) this business is entitled to deduct import VAT in Austria.

### **9.3. Liability for VAT payable by non-resident businesses**

If a business without a legal seat or fixed establishment in Austria carries out taxable supplies in Austria, the recipient of the supply must withhold the VAT due for the supply and pay it to the tax office responsible for the non-resident business, in the name of and on behalf of the non-resident business (i.e. the non-resident business receives only the net payment). This only applies if the recipient of the supply is a taxable person or an Austrian public body. Exceptions apply in accordance with Decree 584/2003, as well as for supplies of services regarding admission to cultural, artistic,



scientific, educational, athletic, entertainment and similar events). If the recipient of the service does not fulfil this obligation, it will be held liable for any resulting tax loss. Essentially, this liability provision only applies to the supply of goods, as the supply of services and installation carried out by non-resident businesses in Austria are covered by the reverse charge system (see 9.1.).

#### **9.4 Call-off stock arrangements**

From January 1, 2020, the withdrawal of goods from call-off stock will, in certain circumstances, constitute an intra-EU supply by the non-resident supplier to the recipient. In this scenario, the recipient declares the intra-EU acquisition, while the non-resident supplier is not required to register for VAT purposes in the Member State in which the call-off stock is maintained. The preconditions for this arrangement are that the supplier keeps a record of the transfer of goods and declares the transfer and acceptance of goods in the recapitulative statement (EU Sales List), and that the goods are withdrawn from the call-off stock by the recipient within twelve months.

### **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 VAT purposes in Austria.

Non-resident businesses with a fixed establishment in Austria are required to apply for a tax number at the appropriate tax office for the location of the fixed establishment. The term “fixed establishment” (*Betriebsstätte*) (also referred to as a “permanent establishment”) is defined in § 29 Austrian Federal Fiscal Code (BAO). Any fixed place of business (e.g. office, warehouse, branch, building site existing for more than six months) qualifies as a fixed establishment for VAT purposes.

Non-resident businesses without a fixed establishment in Austria must register for VAT purposes at the following tax office:



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

The VAT ID number (so-called UID) is issued upon application by the Graz-Stadt tax office. Non-resident businesses which maintain a fixed establishment in Austria are automatically allocated a VAT ID number by the responsible tax office. It contains the letters “ATU” and an eight-digit number.

If a non-resident business has not made any taxable supplies in Austria or only makes taxable supplies which are covered by the reverse charge system, and exclusively needs to pay VAT on services or installation supplies under the reverse charge system, then the non-resident business will only be registered for VAT purposes in Austria if an explicit written request is made to this effect.

## **10.2. One Stop Shop**

### **10.2.1. EU-OSS**

Taxable persons who supply services or specific services to non-taxable persons within the EU may, in certain circumstances, opt to declare revenues via the EU One Stop Shop (EU-OSS). As a result, the taxable person will only be identified for VAT purposes in one EU Member State and can declare and deduct the VAT owed in other Member States in the state where it is identified.

From January 1, 2021, the EU-OSS can be used for the following transactions:

- Supplies of services to non-taxable persons which are carried out in a Member State in which the taxable person has neither established its business, nor a fixed establishment
- Intra-EU distance sales
- Domestic supplies of goods by an online platform, which begin and end in the same Member State and for which the online platform is liable for VAT in accordance with § 3 para 3a item 2 Austrian VAT Act.



Taxable persons in non-EU countries who are not established in the EU can only use the EU-OSS for intra-EU distance sales or, in the case of an online platform, for domestic supplies of goods within the meaning of § 3 para 3a item 2 Austrian VAT Act.

For taxable persons who are established within the EU, registration for the EU-OSS must be carried out in the Member State in which it has established its business, or a fixed establishment. An additional prerequisite is a valid VAT ID number.

If a taxable person opts to use the EU-OSS, it must declare all eligible transactions via the EU-OSS and cannot restrict the scope of application to specific countries.

#### **10.2.2. Non-EU OSS**

Taxable persons not established within the EU, who provide services to non-taxable persons in EU Member States, can use the One Stop Shop (Non-EU OSS). By registering for OSS, they avoid the requirement of registering for VAT purposes in every EU Member State in which these services to non-taxable persons are provided. Tax returns and VAT payments are then made in the Member State in which the taxable person is identified for VAT purposes.

Until the end of 2020, the OSS only covers electronically supplied services, telecommunications, radio and television broadcasting services to non-taxable persons in other EU Member States, and also applies for taxable persons established within the EU.

#### **10.2.3. IOSS**

Taxable persons who carry out distances sales within the EU of imported goods from non-EU countries can opt to be identified for VAT purposes in a single EU Member State and to declare and remit the VAT in that state via the Import One Stop Shop (IOSS). The VAT will be forwarded via the IOSS to the Member States in which the tax is owed. This applies to distances sales of imported goods, in which the individual value of the dispatched goods does not exceed EUR 150. If a taxable person opts to remit VAT via the IOSS and all the preconditions are fulfilled, the importation of the goods in question is exempt from import VAT.



#### 10.2.4. Overview

	EU OSS (Art 25a UStG)	Non-EU OSS (§ 25a UStG)	IOSS (§ 25b UStG)
EU taxable persons	Services to non-taxable persons in another EU Member State  Intra-EU distance sales  Supplies within Austria by online platforms	Until end of 2020: Supplies of electronic services, telecommunications services, radio and broadcast services to non-taxable persons	Distance sales of imported goods up to EUR 150 (optionally via an agent)
Non-EU taxable persons	Intra-EU distance sales  Supplies within Austria by online platforms	Supplies to non-taxable persons	Distance sales of imported goods up to EUR 150 via an agent

#### 10.3. VAT grouping

A parent company and its controlled subsidiaries are treated as one taxable person (“Organschaft”) for VAT purposes if the subsidiaries are subject to the parent’s control in financial, economic and organisational matters. If the companies are regarded as a VAT group, only the controlling company is registered for VAT purposes. Transactions between the controlling company and its subsidiaries 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

Taxable persons without legal seat or fixed establishment in the EU are required 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 is responsible for withholding VAT (see 9.3. above), or if the reverse charge



system applies to the supplies rendered (see 9.1. above). Taxable persons with legal seat or fixed establishment within the EU may choose whether to appoint a fiscal representative. The fiscal representative must ensure that all VAT-related obligations of the non-resident taxable person are fulfilled. The representative must also be authorised to receive all correspondence from the tax authorities on behalf of the taxable person.

Permissible fiscal representatives include Austrian tax advisors, certified public accountants, lawyers, notaries and forwarding agents as well as, upon application, any other taxable person resident in Austria (e.g. an Austrian group company). The Graz-Stadt tax office is responsible for approving applications of this kind.

In general, irrespective of whether a fiscal representative is appointed, it is recommended to appoint an Austrian resident mailing agent because the Austrian tax authorities do not send official correspondence (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. However, for certain types of supplies (e.g. from self-employment), VAT is paid after payments have been received from customers (VAT cash accounting). 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 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. If a certified tax advisor has been appointed as a fiscal representative, an extension until March 31 of the second year following the year concerned might be granted within the quota agreement (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 business, whose sales did not exceed EUR 35,000 in the assessment period and which does not owe 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 of the Austrian tax authorities (only available in German). Non-resident taxable persons, who are registered in Austria for VAT purposes, can register with FinanzOnline themselves or can file their VAT returns via their fiscal representative.

### **11.2.2. EU Sales Lists**

All taxable persons have to file recapitulative statements (“EU Sales Lists”), also known as “EC Sales Lists” or “EU Sales Listings”, if they carry out any of the following:

- Intra-EU supplies of goods
- Intra-EU movements of goods
- Supplies as acquirer in triangular transactions
- Provision of intra-EU services (“intra-Community supplies of services”)
- Intra-EU transfer of goods into call-off stock.

Such intra-EU services are taxable supplies of services subject to the general B2B rule, where the place of supply is located in another Member State and the service recipient is liable for the VAT (reverse charge system).

The following applies for call-off stock arrangements for which the simplification rule can be used:

- In the case of transportation or dispatch to call-off stock, include a reference to the call-off stock rule (KL Code 1).
- In the case of return of goods within 12 months to the Member State of dispatch, include a reference to KL Code 2.
- In the case that the original intended acquirer is replaced by a different acquirer, state the VAT ID number of the original acquirer as well as, in a



separate line, the VAT ID number of the new intended acquirer, together with KL Code 3.

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

### **11.2.3. Intrastat**

For inbound and outbound intra-EU movements of goods exceeding EUR 750,000 per annum, taxable persons have to file Intrastat forms by the 10<sup>th</sup> working day following the respective month to Statistics Austria (Bundesanstalt Statistik Österreich).

## **11.3. Surcharges**

### **11.3.1. Surcharge for late payment**

The tax authorities are entitled to levy surcharges for late payment of VAT on the basis of the outstanding tax amount:

- The initial surcharge for late payment is 2 % of the overdue VAT amount.
- The second surcharge for late payment is 1 % of the overdue VAT amount, if the VAT has still not been paid three months after the due date.
- A third surcharge for late payment of 1 % of the overdue VAT amount is owed if the VAT has still not been paid three months after the 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 person has settled all tax obligations in a timely manner in the six months prior to the late payment.

### **11.3.2. Surcharge for late filing**

The tax authorities may levy a surcharge for late filing of the monthly or annual VAT return at a rate of up to 10 % of the VAT payable unless there are reasonable grounds for the late filing. A surcharge for late filing of less than EUR 50 will not be imposed. A surcharge for late filing does not exclude the possibility of a surcharge for late payment of VAT being imposed.



The late filing of EU Sales Lists 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 per return.

### **11.3.3. Fines**

If a taxable person fails to submit VAT returns electronically via FinanzOnline, even though this would be reasonable from a technical point of view, fines of up to EUR 5,000 per VAT return may be imposed by the tax authorities (however, the authorities must first issue a formal demand for electronic filing in writing and set an appropriate deadline).

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

Under § 29 FinStrG, a taxable person is exempt from punishment if the failure (e.g. evasion of tax or grossly negligent reduction of tax) is disclosed to the tax authorities. Penalties can only be waived if the taxable person fully discloses all information required to assess the correct taxation without delay to the tax authorities and pays the outstanding amounts within one month. The one month period normally starts with the date of the self-disclosure.

### **11.3.5. Intrastat**

If the taxable person refuses to file Intrastat forms, or if the taxable person knowingly provides incomplete or incorrect data, the authorities can impose penalties of up to EUR 1,090.

## **11.4. Obligation to keep records and liability**

Taxable persons are required to keep VAT records and store relevant documentation.

In addition, from January 1, 2020, a special obligation to keep records will apply to taxable persons, who, via an electronic platform, facilitate supplies to non-taxable persons (or to taxable persons with revenues beneath the VAT threshold) where the transport or dispatch ends in Austria. The records must be submitted to the relevant tax office on request, or must be submitted as a matter of course if the underlying revenues exceed EUR 1 million p.a. If the taxable person fails to comply with the



obligation to keep records, or fails to submit such records, it will be held liable for the VAT amount.



## LIST OF APPENDICES

### Appendix I

MONTHLY VAT RETURN (U30)	/1
ANNUAL VAT RETURN (U1)	/2
APPLICATION FOR VAT REFUND (U5)	/3
APPLICATION FOR <i>FINANZONLINE</i> (FON1)	/4

EU Sales Lists can only be prepared and filed online via FinanzOnline, Intrastat declarations only via Statistik Austria. There are no sample forms anymore.

# 2019



Informationen zur elektronischen Erklärungsabgabe finden Sie direkt unter FinanzOnline (<https://finanzonline.bmf.gv.at>) und unter [www.bmf.gv.at](http://www.bmf.gv.at), wo auch steuerliche Informationen, wie die Umsatzsteuerrichtlinien 2000 abrufbar (downloadbar) sind, bzw. erhalten Sie diese bei Ihrem zuständigen Finanzamt.

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/Ankreuzkästchen sind jedenfalls auszufüllen.** Zutreffendes bitte ankreuzen.

**Umsatzsteuervoranmeldung 2019**

**Berichtigte Umsatzsteuervoranmeldung 2019**

1. Abgabekontonummer		2. Zeitraum	
1.1 Finanzamtsnummer - Steuernummer	2.1 für den Kalendermonat	2.2 für das Kalendervierteljahr	
<input type="text"/>	<input type="text"/> 2019	<input type="text"/> bis	<input type="text"/> 2019
1.2 <input type="checkbox"/> Steuernummer noch nicht vorhanden			

### 3. Angaben zum Unternehmen

3.1 BEZEICHNUNG DES UNTERNEHMENS (BLOCKSCHRIFT)

3.2 STRASSE (BLOCKSCHRIFT)

3.3 Hausnummer

3.4 Stiege

3.5 Türnummer

3.6 Land <sup>1)</sup>

3.7 Telefonnummer

3.8 Postleitzahl

3.9 ORT (BLOCKSCHRIFT)

### 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**

4.2 zuzüglich Eigenverbrauch (§ 1 Abs. 1 Z 2, § 3 Abs. 2 und § 3a Abs. 1a) **001** +

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** -

**4.4 SUMME**

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



**Davon steuerfrei MIT Vorsteuerabzug gemäß**

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>	—	

**Davon steuerfrei OHNE Vorsteuerabzug gemäß**

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 <input type="text"/> (übrige steuerfreie Umsätze ohne Vorsteuerabzug)	<b>020</b>	—	
<b>4.13</b>	<b>Gesamtbetrag</b> der steuerpflichtigen Lieferungen, sonstigen Leistungen und Eigenverbrauch (einschließlich steuerpflichtiger Anzahlungen)			

**Davon sind zu versteuern mit:**

## Bemessungsgrundlage

## Umsatzsteuer

4.14	20% Normalsteuersatz	<b>022</b>		
4.15	10% ermäßigter Steuersatz	<b>029</b>	+	
4.16	13% ermäßigter Steuersatz	<b>006</b>	+	
4.17	19% für Jungholz und Mittelberg	<b>037</b>	+	
4.18	10% Zusatzsteuer für pauschalierte land- und forstwirtschaftliche Betriebe	<b>052</b>	+	
4.19	7% Zusatzsteuer für pauschalierte land- und forstwirtschaftliche Betriebe	<b>007</b>	+	

**Weiters zu versteuern:**

4.20	Steuerschuld gemäß § 11 Abs. 12 und 14, § 16 Abs. 2 sowie gemäß Art. 7 Abs. 4	<b>056</b>	+	
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4.21	Steuerschuld gemäß § 19 Abs. 1 zweiter Satz, § 19 Abs. 1c, 1e sowie gemäß Art. 25 Abs. 5	<b>057</b>	+	<input type="text"/>
4.22	Steuerschuld gemäß § 19 Abs. 1a (Bauleistungen)	<b>048</b>	+	<input type="text"/>
4.23	Steuerschuld gemäß § 19 Abs. 1b (Sicherungseigentum, Vorbehaltseigentum und Grundstücke im Zwangsversteigerungsverfahren)	<b>044</b>	+	<input type="text"/>
4.24	Steuerschuld gemäß § 19 Abs. 1d (Schrott und Abfallstoffe, Verordnung BGBl. II Nr. 129/2007; Videospielekonsolen, Laptops, Tablet-Computer, Gas und Elektrizität, Gas- und Elektrizitätszertifikate, Metalle, Anlagegold, Verordnung BGBl. II Nr. 369/2013)	<b>032</b>	+	<input type="text"/>
<b>Innergemeinschaftliche Erwerbe:</b>				
Bemessungsgrundlage				
4.25	Gesamtbetrag der Bemessungsgrundlagen für innergemeinschaftliche Erwerbe	<b>070</b>		<input type="text"/>
4.26	Davon steuerfrei gemäß Art. 6 Abs. 2	<b>071</b>	—	<input type="text"/>
<b>4.27</b>	<b>Gesamtbetrag</b> der steuerpflichtigen innergemeinschaftlichen Erwerbe			<input type="text"/>
<b>Davon sind zu versteuern mit:</b>				
4.28	20% Normalsteuersatz	<b>072</b>	+	<input type="text"/>
4.29	10% ermäßigter Steuersatz	<b>073</b>	+	<input type="text"/>
4.30	13% ermäßigter Steuersatz	<b>008</b>	+	<input type="text"/>
4.31	19% für Jungholz und Mittelberg	<b>088</b>	+	<input type="text"/>
<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>		<input type="text"/>
4.33	Erwerbe gemäß Art. 3 Abs. 8 zweiter Satz, die gemäß Art. 25 Abs. 2 im Inland als besteuert gelten	<b>077</b>		<input type="text"/>
<b>5. Berechnung der abziehbaren Vorsteuer:</b>				
5.1	Gesamtbetrag der Vorsteuern (ohne die nachstehend gesondert anzuführenden Beträge)	<b>060</b>	—	<input type="text"/>
5.2	Vorsteuern betreffend die entrichtete Einfuhrumsatzsteuer (§ 12 Abs. 1 Z 2 lit. a)	<b>061</b>	—	<input type="text"/>







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 Zwangsversteigerungsverfahren)	<b>087</b>	—	
5.8	Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1d (Schrott und Abfallstoffe, Verordnung BGBl. II Nr. 129/2007; Videospielekonsolen, 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>	<input type="checkbox"/>	<sup>2)</sup>
5.12	Berichtigung gemäß § 16	<b>067</b>	<input type="checkbox"/>	<sup>2)</sup>
<b>5.13 Gesamtbetrag</b> der abziehbaren Vorsteuer				
<b>6. Sonstige Berichtigungen:</b>				
		<b>090</b>	<input type="checkbox"/>	<sup>2)</sup>
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 Entrichtung von Abgaben.
- Ich übermittle Rechnungskopien (*bitte keine Originale beilegen*)

Steuerliche Vertretung (Name, Anschrift, Telefon/Telefaxnummer)

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

**Noch einfacher können Sie diese Erklärung papierlos über [www.bmf.gv.at](http://www.bmf.gv.at) (FinanzOnline) einbringen. FinanzOnline steht Ihnen kostenlos und rund um die Uhr zur Verfügung und bedarf keiner speziellen Software.**  
Ich versichere, dass ich die vorstehenden Angaben nach bestem Wissen und Gewissen **richtig** und **vollständig** gemacht habe.

\_\_\_\_\_  
Datum, Unterschrift bzw. firmenmäßige Zeichnung



# 2018



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.**

Datenschutzerklärung auf [www.bmf.gv.at/datenschutz](http://www.bmf.gv.at/datenschutz) oder auf Papier in allen Finanz- und Zolldienststellen

**Abgabekontonummer**

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 2018

Zutreffendes bitte ankreuzen!

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

Anschrift und Telefonnummer											
Zum Unternehmen gehören Organgesellschaften											
<input type="checkbox"/> nein <input type="checkbox"/> ja      wenn ja, Anzahl der Organgesellschaften <input style="width: 40px;" type="text"/>											
Vom Kalenderjahr abweichendes Wirtschaftsjahr (nur in diesen Fällen auszufüllen)											
Erklärt werden die Umsätze des Wirtschaftsjahres											
M M J J J J			M M J J J J			M M J J J J			M M J J J J		
vom			bis			und vom			bis		

Berechnung der Umsatzsteuer:	Bemessungsgrundlage <sup>1)</sup> Beträge in Euro und Cent
<b>Lieferungen, sonstige Leistungen und Eigenverbrauch:</b> <span style="float: right;">1</span> a) Gesamtbetrag der Bemessungsgrundlagen des Veranlagungszeitraumes <b>2018</b> für Lieferungen und sonstige Leistungen (ohne den nachstehend angeführten Eigenverbrauch) einschließlich Anzahlungen (jeweils ohne Umsatzsteuer) <span style="float: right; border: 1px solid black; padding: 2px;">000</span>	
b) zuzüglich Eigenverbrauch (§ 1 Abs. 1 Z 2, § 3 Abs. 2 und § 3a Abs. 1a) <span style="float: right;">2</span> <span style="float: right; border: 1px solid black; padding: 2px;">001</span>	+
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. <span style="float: right;">3</span> <span style="float: right; border: 1px solid black; padding: 2px;">021</span>	-
<b>Summe</b>	
<b>Davon steuerfrei MIT Vorsteuerabzug gemäß</b> a) § 6 Abs. 1 Z 1 iVm § 7 (Ausfuhrlieferungen) <span style="float: right;">4</span> <span style="float: right; border: 1px solid black; padding: 2px;">011</span>	-
b) § 6 Abs. 1 Z 1 iVm § 8 (Lohnveredelungen) <span style="float: right;">5</span> <span style="float: right; border: 1px solid black; padding: 2px;">012</span>	-
c) § 6 Abs. 1 Z 2 bis 6 sowie § 23 Abs. 5 (Seeschifffahrt, Luftfahrt, grenzüberschreitende Personenbeförderung, Diplomaten, Reisevorleistungen im Drittlandsgebiet usw.) <span style="float: right;">6</span> <span style="float: right; border: 1px solid black; padding: 2px;">015</span>	-
d) Art. 6 Abs. 1 (innergemeinschaftliche Lieferungen ohne die nachstehend gesondert anzuführenden Fahrzeuglieferungen) <span style="float: right;">7</span> <span style="float: right; border: 1px solid black; padding: 2px;">017</span>	-
e) Art. 6 Abs. 1, sofern Lieferungen neuer Fahrzeuge an Abnehmer ohne UID-Nummer bzw. durch Fahrzeuglieferer gemäß Art. 2 erfolgten. <span style="float: right;">8</span> <span style="float: right; border: 1px solid black; padding: 2px;">018</span>	-

<sup>1)</sup> Minusvorzeichen sind, soweit nicht vorgedruckt, beim Ausfüllen der Erklärung einzusetzen.

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Bundesministerium  
Finanzen





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

Davon sind zu versteuern mit:	Bemessungsgrundlage		Umsatzsteuer	
	20% Normalsteuersatz	12	022	
10% ermäßigter Steuersatz	13	029	+	
13% ermäßigter Steuersatz		006	+	
19% für Jungholz und Mittelberg	15	037	+	
10% Zusatzsteuer für pauschalierte land- und forstwirtschaftliche Betriebe	16	052	+	
7% Zusatzsteuer für pauschalierte land- und forstwirtschaftliche Betriebe	17	007	+	
<b>Weiters zu versteuern:</b>				
Steuerschuld gemäß § 11 Abs. 12 und 14, § 16 Abs. 2 sowie gemäß Art. 7 Abs. 4	18	056	+	
Steuerschuld gemäß § 19 Abs. 1 zweiter Satz, § 19 Abs. 1c, 1e sowie gemäß Art. 25 Abs. 5	19	057	+	
Steuerschuld gemäß § 19 Abs. 1a (Bauleistungen)	20	048	+	
Steuerschuld gemäß § 19 Abs. 1b (Sicherungseigentum, Vorbehaltseigentum und Grundstücke im Zwangsversteigerungsverfahren)	20	044	+	
Steuerschuld gemäß § 19 Abs. 1d (Schrott und Abfallstoffe, Verordnung BGBl. II Nr. 129/2007; Videospielekonsolen, Laptops, Tablet-Computer, Gas und Elektrizität, Gas- und Elektrizitätszertifikate, Metalle, Anlagegold, Verordnung BGBl. II Nr. 369/2013)	20	032	+	
<b>Innergemeinschaftliche Erwerbe:</b>	Bemessungsgrundlage		/	
Gesamtbetrag der Bemessungsgrundlagen für innergemeinschaftliche Erwerbe	21	070		
Davon steuerfrei gemäß Art. 6 Abs. 2	22	071		—
<b>Gesamtbetrag</b> der steuerpflichtigen innergemeinschaftlichen Erwerbe				
<b>Davon sind zu versteuern mit:</b>	23			
20% Normalsteuersatz		072	+	
10% ermäßigter Steuersatz		073	+	
13% ermäßigter Steuersatz		008	+	
19% für Jungholz und Mittelberg		088	+	
<b>Nicht zu versteuernde Erwerbe:</b>	24		/	
Erwerbe gemäß Art. 3 Abs. 8 zweiter Satz, die im Mitgliedsstaat des Bestimmungsortes besteuert worden sind		076		
Erwerbe gemäß Art. 3 Abs. 8 zweiter Satz, die gemäß Art. 25 Abs. 2 im Inland als besteuert gelten		077		
<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> )]		060	—	
<b>In Kennzahl 060 enthaltene pauschal ermittelte Vorsteuern:</b>	26			
a) Pauschalierung gemäß § 14 Abs. 1 Z 1 (Basispauschalierung)		084		
b) Drogisten, Verordnung BGBl. II Nr. 229/1999		085		
c) Bestimmte Gruppen von Unternehmern, Verordnung BGBl. Nr. 627/1983, Verordnung BGBl. II Nr. 48/2014		086		
d) Lebensmitteleinzel- oder Gemischtwarenhändler, Verordnung BGBl. II Nr. 228/1999		078		





e) Handelsvertreter, Verordnung BGBl. II Nr. 95/2000	068	
f) Künstler und Schriftsteller, Verordnung BGBl. II Nr. 417/2000	079	
<b>Gesondert anzuführende Vorsteuerbeträge:</b>	27	
Vorsteuern betreffend die entrichtete Einfuhrumsatzsteuer (§ 12 Abs. 1 Z 2 lit. a)	061	—
Vorsteuern betreffend die geschuldete, auf dem Abgabekonto verbuchte Einfuhrumsatzsteuer (§ 12 Abs. 1 Z 2 lit. b)	28	083
Vorsteuern aus dem innergemeinschaftlichen Erwerb	29	065
Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1 zweiter Satz, § 19 Abs. 1c, 1e sowie gemäß Art. 25 Abs. 5	30	066
Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1a (Bauleistungen)	30	082
Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1b (Sicherungseigentum, Vorbehaltseigentum und Grundstücke im Zwangsversteigerungsverfahren)	30	087
Vorsteuern betreffend die Steuerschuld gemäß § 19 Abs. 1d (Schrott und Abfallstoffe, Verordnung BGBl. II Nr. 129/2007; Videospielekonsolen, Laptops, Tablet-Computer, Gas und Elektrizität, Gas- und Elektrizitätszertifikate, Metalle, Anlagegold, Verordnung BGBl. II Nr. 369/2013)	30	089
Vorsteuern für innergemeinschaftliche Lieferungen neuer Fahrzeuge von Fahrzeuglieferern gemäß Art. 2	31	064
Davon nicht abzugsfähig gemäß § 12 Abs. 3 iVm Abs. 4 und 5	32	062
Berichtigung gemäß § 12 Abs. 10 und 11	33	063
Berichtigung gemäß § 16	34	067
<b>Gesamtbetrag der abziehbaren Vorsteuer</b>		
<b>Sonstige Berichtigungen</b>	35	090
<input type="checkbox"/> <b>Zahllast</b> (Plusvorzeichen) <input type="checkbox"/> <b>Gutschrift</b> (Minusvorzeichen)		095
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

An Kammerumlage wurde für 2018 entrichtet:

**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.

**Noch einfacher können Sie diese Erklärung papierlos über [www.bmf.gv.at](http://www.bmf.gv.at) (FinanzOnline) einbringen. FinanzOnline steht Ihnen kostenlos und rund um die Uhr zur Verfügung und bedarf keiner speziellen Software.**

Steuerliche Vertretung (Name, Anschrift, Telefonnummer)

\_\_\_\_\_  
Datum, Unterschrift bzw. firmenmäßige Zeichnung



Ist das Ihr erster Antrag?  
Wenn nein, bitte Steuernummer angeben!

Eingangsstempel

Annehmende Behörde im Vergütungsland

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 ☒ !**

**Datenschutzerklärung** auf [www.bmf.gv.at/datenschutz](http://www.bmf.gv.at/datenschutz)  
oder auf Papier in allen Finanz- und Zolldienststellen

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



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	bis 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 erbeten 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 getätigt 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.					

Ort

Datum

Unterschrift

### Anlage zum Antrag auf Vergütung der Umsatzsteuer

Lfd. Nr.	Art der Gegenstände oder sonstigen Leistungen	Datum und Nummer der Rechnung oder des Einfuhrdokuments	Umsatzsteuerbetrag *)
	Name und Anschrift der Leistenden		
<b>Summe/Übertrag</b>			

**\*) 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.

### Anlage zum Antrag auf Vergütung der Umsatzsteuer

Lfd. Nr.	Art der Gegenstände oder sonstigen Leistungen Name und Anschrift der Leistenden	Datum und Nummer der Rechnung oder des Einfuhrdokuments	Umsatzsteuerbetrag *)
<b>Übertrag</b>			
<b>Summe/Übertrag</b>			

**Beantragte Gesamtsumme**

**Anlage zum Antrag auf Vergütung der Umsatzsteuer**

Lfd. Nr.	Art der Gegenstände oder sonstigen Leistungen Name und Anschrift der Leistenden	Datum und Nummer der Rechnung oder des Einfuhrdokuments	Umsatzsteuerbetrag *)
<b>Übertrag</b>			
<b>Summe/Übertrag</b>			
<b>Beantragte Gesamtsumme</b>			



### Anlage zum Antrag auf Vergütung der Umsatzsteuer

Lfd. Nr.	Art der Gegenstände oder sonstigen Leistungen Name und Anschrift der Leistenden	Datum und Nummer der Rechnung oder des Einfuhrdokuments	Umsatzsteuerbetrag *)
<b>Übertrag</b>			
<b>Summe/Übertrag</b>			

**Beantragte Gesamtsumme**

### Anlage zum Antrag auf Vergütung der Umsatzsteuer

Lfd. Nr.	Art der Gegenstände oder sonstigen Leistungen Name und Anschrift der Leistenden	Datum und Nummer der Rechnung oder des Einfuhrdokuments	Umsatzsteuerbetrag *)
<b>Übertrag</b>			
<b>Summe/Übertrag</b>			

**Beantragte Gesamtsumme**



Datenschutzerklärung auf [www.bmf.gv.at/datenschutz](http://www.bmf.gv.at/datenschutz) oder auf Papier in allen Finanz- und Zolidienststellen

BITTE DIESES GRAUE FELD NICHT BESCHRIFTEN

www.bmf.gv.at

**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.

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

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

**Anmeldung zu FinanzOnline/Unternehmensserviceportal <sup>1)</sup>**  
und Antrag auf elektronische Akteneinsicht gem. § 90a BAO

**Rücksetzen auf Start-PIN**  
(Bürger)

**Rücksetzen auf Start-Supervisor**  
(Unternehmer)

**Teilnehmer a) Natürliche Person****HINWEIS:** juristische Personen - Rückseite ausfüllen

FAMILIEN- ODER NACHNAME (BLOCKSCHRIFT)

VORNAME (BLOCKSCHRIFT)

TITEL (BLOCKSCHRIFT)

10-stellige Sozialversicherungsnummer laut e-card <sup>2)</sup>

Geschlecht

männlich

weiblich

Geburtsdatum (Wenn **keine** SV-Nummer vorhanden, **jedenfalls** auszufüllen) (TTMMJJJJ)

ANSCHRIFT (Straße, Haus-Nr., Tür-Nr.) (BLOCKSCHRIFT)

Postleitzahl

ORT (BLOCKSCHRIFT)

Abgabenkontonummer

Benutzer-ID <sup>3)</sup> [8-12 Stellen, mindestens ein Buchstabe (auch Kleinbuchstaben möglich), mindestens eine Ziffer, keine Umlaute, keine Sonderzeichen]

**Gesetzlicher Vertreter** (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 (BLOCKSCHRIFT)

ANSCHRIFT (Straße, Haus-Nr., Tür-Nr.) (BLOCKSCHRIFT)

Postleitzahl

ORT (BLOCKSCHRIFT)

Funktion (z.B. mit der Obsorge betraute Person, Sachwalter, Kurator)

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> Bitte geben Sie hier die vom österreichischen Sozialversicherungsträger vergebene 10-stellige Versicherungsnummer vollständig an.

<sup>3)</sup> Nur auszufüllen, wenn Sie kein Unternehmer sind und kein Rücksetzen auf Start-PIN oder Rücksetzen auf Start-Supervisor beantragt wird.

**Teilnehmer b) Personengesellschaft oder juristische Person HINWEIS: natürliche Personen - Vorderseite ausfüllen**

FIRMA (BLOCKSCHRIFT)

Firmenbuchnummer

Rechtsform (z.B. GmbH, AG, KG, OG)

ANSCHRIFT (Straße, Haus-Nr., Tür-Nr.) (BLOCKSCHRIFT)

Postleitzahl

ORT (BLOCKSCHRIFT)

Abgabekontonummer

Registrierungsnummer Datenübermittlung Sonderausgaben

**Gesellschaftsrechtlicher Vertreter** (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 (BLOCKSCHRIFT)

ANSCHRIFT (Straße, Haus-Nr., Tür-Nr.) (BLOCKSCHRIFT)

Postleitzahl

ORT (BLOCKSCHRIFT)

Funktion (z.B. Geschäftsführer, Vorstand)

**Zur Identitätsprüfung wird Führerschein, Reisepass, Personalausweis, Moped-, Lehrling-, Schülersausweis, edu.card oder Behindertenpass benötigt.** Führerschein Lehrlingsausweis edu.card

Unterschrift, firmenmäßige Zeichnung

 Reisepass Schülersausweis Behindertenpass Personalausweis Mopedausweis

Nummer des Dokuments

Datum der Ausstellung des Dokuments (TTMMJJJJ)

**Übernahmebestätigung für Zugangskennungen und Erstinformation.**

Datum (TTMMJJJJ)

Unterschrift

**Nur vom Finanzamt auszufüllen** Antrag erledigt