

Austria

13th Directive (86/560/EEC) VAT refunds

I. RECIPROCITY AGREEMENTS - Article 2(2)

1. Does your country have any reciprocity agreements?

No

2. If yes, with which countries?

Not applicable

3. What is the equivalent third country tax to which the agreements relate?

Not applicable

4. What goods and services are allowable under the reciprocity agreements?

Not applicable

5. Are there any specific or additional rules applicable in relation to the reciprocity agreements?

Not applicable

6. If your country has no reciprocity agreements, do you still allow refunds?

Yes

II. TAX REPRESENTATIVES - Article 2(3)

7. Does your country require the appointment of a tax representative?

No

8. What conditions are imposed when appointing a tax representative?

Legal and designated representatives (e.g. trustees, lawyers and notaries) must meet the (professional) requirements applicable in Austria (cf. also Articles 80 et seq. BAO)

III. REFUND ARRANGEMENTS – Article 3(1)

9. What are the time limits that are applied for making a claim?

The application for a refund must be made within six months following the end of the calendar year in which the claim arose. The application must be posted by 30 June of the following year. This deadline cannot be extended.

10. What periods are eligible for a refund?

The trader can set the refund period himself.

The refund period must cover at least three consecutive calendar months (e.g. January to March) in one calendar year and may not exceed one calendar year.

An exception is allowed for the final months of a calendar year. In this case the refund period can be shorter (e.g. November and December or just December). Only complete calendar months can be taken into account for refund periods. No provision is made for periods of days to be used for the refund procedure.

11. Where shall the applications be made?

Finanzamt Graz-Stadt (local tax office in Graz)

12. What is the minimum amount of VAT that can be refunded?

The amount to be refunded must be at least €360.

This does not apply if the refund period is a calendar year or the end of a calendar year.

For these refund periods the amount to be refunded must be at least €36.

13. How can the applicant obtain an application form?

Finanzamt Graz-Stadt, or

https://www.bmf.gv.at/Steuern/Fachinformation/Umsatzsteuer/AuslndischeUnternehmer/Vorsteuererstattung_4925/_start.htm

14. What languages may be used for completion of the form?

German, English

15. What information is requested on the application form? Please could you provide a copy of the form or a website link.

https://www.bmf.gv.at/Steuern/Fachinformation/Umsatzsteuer/AuslndischeUnternehmer/Vorsteuererstattung_4925/_start.htm

16. Is any information optional? If yes, what information?

Questionnaire "Verf 18"

17. Who is authorised to sign the application form?

The person requesting the input tax refund or their tax adviser.

18. What evidence is required to support an application?

Original invoices or in the case of electronic invoices a printout and summary list/breakdown.

19. What time-limits does your country apply to making a refund?

Six months.

IV. ELIGIBILITY– Article 4(2)

20. Are there any other conditions applicable?

Certificate from the trader (*Unternehmerbestätigung*, Form U 70)

21. Are certain types of expenditure excluded and if so which?

Only input taxes which may be deducted in accordance with the 1994 Austrian Turnover Tax Law (UstG) are eligible for refund.

Among those which are not eligible are input taxes on travel related inputs (Article 23(8) UStG 1994), private household costs (e.g. entertainment expenses), expenditure related to the acquisition (manufacture), hire or running of private cars, vehicles for combined transport of persons and goods, or motorcycles (including mopeds and motorcycles with a side-car).

V. MAJOR DIFFERENCES BETWEEN REFUNDS UNDER THE 13TH AND THE 8TH (79/1072/EEC) DIRECTIVE

22. What are the main procedural differences between applying for a VAT refund based on the 8th Directive and a refund based on the 13th Directive?

Not applicable

23. Do certain types of expenditure give rise to refund under the 8th Directive but not under the 13th Directive? If yes, please specify the types of expenditure.

Not applicable