



EUROPEAN COMMISSION
DIRECTORATE-GENERAL
TAXATION AND CUSTOMS UNION
Indirect Taxation and Tax administration
VAT and other turnover taxes

Brussels, October 2010
TAXUD/C/1

VAT in the European Community

APPLICATION IN THE MEMBER STATES,

FACTS FOR USE BY

ADMINISTRATIONS/TRADERS,

INFORMATION NETWORKS, ETC.

Note

This document collates a range of basic information, on the application of VAT arrangements in the Member States which has been obtained from the tax authorities concerned,.

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

AUSTRIA

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GENERAL INFORMATION

1. IF A FOREIGN TRADER WANTS TO OBTAIN INFORMATION ABOUT YOUR VAT SYSTEM, WHOM SHOULD HE CONTACT? (ADDRESS, TELEPHONE, FAX, E-MAIL)

This information is available in German and English via the links below:

German:

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

English:

http://english.bmf.gv.at/Tax/ForeignEntrepreneur_273/_start.htm

2. WHAT IS THE ADDRESS OF THE NATIONAL TAX ADMINISTRATION WEBSITE? WHICH CATEGORIES OF INFORMATION ON VAT ARE AVAILABLE ON THAT WEBSITE (GENERAL INFORMATION, LEGISLATION, CONTACT POINTS, FORMS, ETC.)? AND IN WHICH LANGUAGE(S)?

General information on VAT is available, some of it also in English:

German:

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

English:

http://english.bmf.gv.at/Tax/ForeignEntrepreneur_273/_start.htm

Moreover, a service portal has been activated for traders from 1 January 2010, which provides information on VAT in German:

http://www.usp.gv.at/Portal.Node/usp/secure/module?genetics.am=Content&p.pub_dir=todo&p.node_id=705&p.filename=40761.html

3. WHERE IS IT POSSIBLE TO FIND NATIONAL VAT LEGISLATION AND REGULATIONS? IN WHICH LANGUAGE(S) ARE THEY AVAILABLE?

VAT legislation is published in the *Bundesgesetzblatt* (Austrian Official Gazette). Further detailed information can be obtained from legal databases which are accessible to the public. The legislation is available in German at: <http://www.ris.bka.gv.at/Bundesrecht/>

Administrative regulations are available in German at:

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

The current VAT guidelines (administrative regulations) are accessible in German at:

<https://findok.bmf.gv.at/findok/showBlob.do;jsessionid=21743A1BCFA41399589779A2EE79D7E1?rid=114&base=GesPdf&gid=>

VAT REGISTRATION OF FOREIGN TRADERS

4. WHAT ARE THE CIRCUMSTANCES GOVERNING THE NEED TO BE REGISTERED FOR VAT?

Traders who have no domicile (registered office), permanent establishment or habitual residence in Austria (referred to below as foreign traders) and who carry out transactions in Austria with no transfer of tax liability (more especially domestic supplies and other services rendered to private individuals) are required to register at the Graz-Stadt Tax Office and to submit provisional VAT returns and annual VAT returns.

5. WHAT ARE THE SITUATIONS WHERE REGISTRATION IS UNNECESSARY BECAUSE THE RECIPIENT OF THE GOODS OR SERVICES IS LIABLE FOR THE TAX? IN SUCH SITUATIONS, IS IT POSSIBLE TO REGISTER ON A VOLUNTARY BASIS?

For foreign traders supplying services (apart from toll services) or performing work within Austria, the tax liability is payable by the recipient if the latter is a trader or a public body.

No provision is made for voluntary registration. Any input VAT is reimbursed under the tax refund procedure.

Exceptions from the registration obligation

If the foreign trader has carried out no transactions within Austria or only transactions where the tax liability is transferred to the recipient, he has to be registered and submit a VAT return only if

- he becomes liable for tax himself as a recipient (reverse-charge system) and further input VAT is claimed in addition to the input VAT for the transferred tax liability;
- if he is liable for tax on the basis of invoicing in accordance with § 11(12) and (14) of the 1994 Turnover Tax Act (UStG) or
- if he is required by the tax office to submit a return.

**6. WHOM SHOULD A FOREIGN TRADER CONTACT TO GET REGISTERED FOR VAT?
(DETAILS ABOUT THE DEPARTMENT, INCLUDING ADDRESS, TELEPHONE AND FAX, E-
MAIL, ETC.)**

Finanzamt Graz-Stadt

Conrad von Hötzendorf-Straße 14 - 18

A - 8018 Graz

Tel.: 0043 316 881 538000

Fax: 0043 1514335938000

Departments for foreign traders: Business tax assessment teams 31 and 32

Business tax assessment team 31:

Tel.: 0043 316 881 538041

Contact person: Sabine Friesinger

Tel.: 0043 316 881 538451

E-mail (Team mailbox): FA68-BV11@bmf.gv.at

Fax: 0043 1514335938041

Business tax assessment team 32:

Tel.: 0043 316 881 538042

Contact person: Harald Bosits

Tel.: 0043 316 881 538416

E-mail (Team mailbox): FA68-BV12@bmf.gv.at

Fax: 0043 1514335938042

7. PLEASE DESCRIBE THE DETAILED PROCEDURES (INCLUDING NECESSARY DOCUMENTS) FOR ISSUING VAT IDENTIFICATION NUMBERS, SPECIFICALLY TO FOREIGN TRADERS.

To issue a tax and VAT identification number, the Graz-Stadt Tax Office requires the following forms to be completed in full:

- Form for issuing a tax identification number (Verf 19);

- NB: This tax identification number is to be indicated in all subsequent correspondence addressed to the tax office; this reference facilitates the identification of the applicant and in this way can speed up the procedure;
- original specimen signature sheet for corporate enterprises (Verf 26);
- copy of the excerpt from the trade register and/or the articles of association in the case of corporate enterprises;
- original application for the issue of a VAT identification number (U 15);
- original proof of the registration as trader (U 70).

The forms are available from

[https://www.bmf.gv.at/Steuern/Fachinformation/Umsatzsteuer/AuslndischeUnternehmer / KontaktzumFinanzamt_4921/ErteilungeinerSteu_4942/_start.htm](https://www.bmf.gv.at/Steuern/Fachinformation/Umsatzsteuer/AuslndischeUnternehmer/KontaktzumFinanzamt_4921/ErteilungeinerSteu_4942/_start.htm)

THRESHOLDS

8. WHICH THRESHOLD DO YOU OPERATE AS REGARDS INTRA-COMMUNITY DISTANCE SELLING UNDER ARTICLE 34 OF THE VAT DIRECTIVE (2006/112/EC)?

EUR 100 000

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf

9. WHICH THRESHOLD DO YOU OPERATE AS REGARDS ACQUISITIONS BY NON-TAXABLE LEGAL PERSONS OR EXEMPT PERSONS UNDER THE SECOND SUBPARAGRAPH OF ARTICLE 3(2) OF THE VAT DIRECTIVE (2006/112/EC)?

EUR 11 000

http://ec.europa.eu/taxation_customs/resources/documents/taxation/vat/traders/vat_community/vat_in_EC_annexI.pdf

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS NOT ESTABLISHED IN THE EU

10. WHAT ARE THE SITUATIONS IN WHICH THE APPOINTMENT OF A TAX REPRESENTATIVE IS OBLIGATORY?

A tax representative has to be appointed only if a trader from a non-EU State with which Austria has no mutual assistance agreement carries out supplies to non-traders or intra-Community supplies or acquisitions in Austria.

11. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

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

If the tax authorities are not notified of the appointment of a tax representative, they may impose a fine, but such an omission is not punishable under criminal tax law.

12. WHAT ARE THE RIGHTS AND OBLIGATIONS OF TAX REPRESENTATIVES?

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

13. WHAT ACTION CAN YOU TAKE IN THE EVENT OF FAILURE BY A TRADER IN ANOTHER COUNTRY TO DESIGNATE A TAX REPRESENTATIVE IN YOUR TERRITORY?

If the tax authorities are not notified of the appointment of a tax representative, they may impose a fine, but such an omission is not punishable under criminal tax law.

14. IS IT NECESSARY TO SET UP A BANK GUARANTEE?

No.

APPOINTMENT OF TAX REPRESENTATIVES BY FOREIGN TRADERS ESTABLISHED IN THE EU

15. IS IT POSSIBLE TO APPOINT A TAX REPRESENTATIVE?

Yes.

16. WHAT ARE THE CONDITIONS GOVERNING THE APPOINTMENT OF A TAX REPRESENTATIVE?

See reply to question 11.

17. WHAT ARE THE RIGHTS AND OBLIGATIONS OF A TAX REPRESENTATIVE?

See reply to question 12.

18. ARE THERE SITUATIONS WHERE IT IS OBLIGATORY TO SET UP A BANK GUARANTEE?

In general there is no need for a bank guarantee. An exception exists in the case of procedure 4200.

INVOICING

RULES ABOUT INVOICING

19. WHERE CAN THE RELEVANT RULES (LAWS, REGULATIONS, INSTRUCTIONS, GUIDELINES, ETC.) BE FOUND?

1994 Turnover Tax Act (*Umsatzsteuergesetz*), in the current version; Turnover Tax Guidelines (*Umsatzsteuerrichtlinien*) 2000 (<https://findok.bmf.gv.at/findok/showGesPDFakt.do>)

ISSUANCE OF INVOICES

20. WHAT ARE THE CASES WHEN AN INVOICE NEEDS TO BE ISSUED?

- a) Invoices need to be issued to traders and legal persons.
- b) In the case of the supply and performance of work connected with immovable property (construction work), invoices must also be issued to non-traders.

Taxable persons may be exempted from the obligation to issue invoices only to a limited extent (e.g. banking transactions).

21. WHAT ARE THE RULES ON CORRECTIVE INVOICES (CREDIT/DEBIT NOTES)?

The same rules apply as for invoices.

22. WHAT IS THE TIME LIMIT FOR ISSUING INVOICES?

In principle, there are no time limits. There is a six-month time limit in the case of construction work for non-traders.

23. WHAT ARE THE RULES FOR SUMMARY INVOICING?

Ongoing supplies must be invoiced at least once a year.

24. WHAT ARE THE CONDITIONS IMPOSED ON SELF-BILLING?

The same rules apply as for invoices. It is a prerequisite that the parties agree on the nature of the invoicing and the credit note is forwarded to the supplier.

25. IS THERE ANY SPECIFIC RULE IN RELATION TO OUTSOURCING OF INVOICES TO A PERSON WHO IS ESTABLISHED OUTSIDE THE EU?

There is no specific rule.

CONTENT OF INVOICES

26. UNDER WHAT CONDITIONS MUST THE VAT NUMBER OF THE CUSTOMER BE ON THE TAX INVOICE?

The VAT identification number of the customer is required in the case of intra-Community supplies, cross-border services or transfer of tax liability to the customer. Furthermore, the VAT identification number of the customer is required on invoices for a total amount exceeding EUR 10 000.

27. IS THERE ANY OTHER SPECIFIC RULE IN RELATION TO THE CONTENT OF THE INVOICE?

There are no other specific rules.

ELECTRONIC INVOICING

28. AS REGARDS INVOICES SENT WITH ADVANCED ELECTRONIC SIGNATURES, IS IT OBLIGATORY TO USE QUALIFIED CERTIFICATED AND SECURE-SIGNATURE-CREATION DEVICES? IF SO, PLEASE GIVE DETAILS.

Yes, where invoices contain a signature complying with the requirements of § 2(3)(a) to (d) of the Signature Act (*Signaturgesetz*) certificated by a certification authority within the meaning of the Signature Act.

29. AS REGARDS INVOICES SENT BY ELECTRONIC DATA INTERCHANGE, IS AN ADDITIONAL SUMMARY DOCUMENT ON PAPER OBLIGATORY? IF SO, PLEASE GIVE DETAILS ABOUT ITS CONTENT AND PROCEDURE.

An invoice may be sent by EDI if a summary invoice is also sent in paper form or electronically, provided that it contains an electronic signature (see above). Invoices sent by EDI are accepted on condition that an agreement on the electronic data interchange exists in accordance with Article 2 of Commission Recommendation 94/820/EC of 19 October 1994 relating to the legal aspects of electronic data interchange (OJ L 338, p. 98), which provides for the use of procedures guaranteeing the authenticity of the origin and integrity of the data.

As far as summary invoices are concerned, it is sufficient if the consideration and the amount of tax payable on it for the individual transactions of a data interchange session are quoted separately or as an aggregate amount, provided that the following conditions are met:

- The particulars omitted in the summary invoice (in particular § 11(1), points 3 and 4, of the UStG 1994) must be clear from the recipient's stored individual invoices or from the documents referred to in these individual invoices.
- It must be discernible that the written summary invoice was drawn up by the trader supplying the goods or services (e.g. endorsement by the supplier by means of a stamp with a signature over it confirming that he has issued the invoice).
- Reference must be made in the summary invoice to these individual invoices. The summary invoice constitutes the basis for the deduction of input tax. If the invoice is issued during a provisional return period following the supply, the deduction of input tax is therefore to be made for the provisional return period in which the summary invoice was issued.

30. DO YOU ALLOW INVOICES ISSUED PURSUANT TO THE SECOND PARAGRAPH OF ARTICLE 233(1) OF THE VAT DIRECTIVE (2006/112/EC) ("BY USING ANY OTHER ELECTRONIC MEANS")? IF SO, UNDER WHICH CONDITIONS AND FORMALITIES?

Invoices by fax (provisionally until 31 December 2011).

31. ANY OTHER SPECIFIC RULE IN RELATION TO ELECTRONIC INVOICING

No.

STORAGE OF INVOICES

32. WHAT ARE THE RULES ON THE PLACE OF STORAGE OF INVOICES?

According to § 131 of the Federal Tax Code (*Bundesabgabenordnung*) (see question 35), accounts to be kept in accordance with §§ 124 or 125 or which are kept without statutory obligation to do so and records of the type referred to in §§ 126 to 128 may also be maintained in other countries, except where the contrary is specified.

They may also be stored in other countries, provided that they can be brought to Austria within a reasonable period on request. The same applies to accounts and records drawn up in connection with basic records kept in Austria.

However, the right to store records abroad does not include the basic records underlying the accounts (original records and first-time records) and records or their associated supporting documents in so far as they are subject to the obligation of safekeeping in accordance with § 132 of the Federal Tax Code (BAO).

Basic records may be stored abroad only if they are attributable to a business located abroad, a permanent establishment located abroad or real property located abroad. In all other cases, they are to be brought to Austria for storage within a reasonable period, even if they are maintained or drawn up abroad.

The term "basic records" refers to any supporting document originally underlying the business transactions, such as, for example, invoices, receipts or cash register rolls.

33. IS PRIOR NOTIFICATION OF INVOICES STORED IN ANOTHER COUNTRY AN OBLIGATION? IF SO, PLEASE SPECIFY.

In the cases where this is authorised (see question 32), no.

34. WHAT IS THE OBLIGATORY STORAGE PERIOD FOR INVOICES?

- 7 years; where important as evidence in pending proceedings, correspondingly longer; in the case of immovable property: 12 years.
- In accordance with § 132 of the Federal Tax Code, invoices may also be stored on data media.

35. WHAT ARE THE SPECIFIC RULES ON STORAGE FORM AND POSSIBLE TRANSFER TO OTHER IMAGE RECORDING OR DATA MEDIA?

Written supporting documents existing in paper form in the undertaking and subject to the obligation of safekeeping in accordance with § 132 of the Federal Tax Code, may also be stored electronically, i.e. on data media, provided that the possibility is

guaranteed to reproduce them in full, properly, with the same content and true to the original at any time until the statutory obligation of safekeeping has expired. There are no express rules concerning the data medium, so as not to have to "chase to keep up with" technological development. Any data medium and any technical possibility which meet the criteria mentioned are therefore acceptable. If original documents are available the content of which is stored on data media, § 132 of the Federal Tax Code requires that reproduction true to the original be guaranteed. If however, supporting documents are available only in electronic form on data media, this requirement is not applicable. In the case of electronic storage the appliances necessary to make these documents readable must be made available at the taxable person's expense within a reasonable period, and permanent copies that can be read without appliances must be made and submitted in so far as is necessary.

If a trader issues invoices in accordance with § 11 of the 1994 Turnover Tax Act (UStG 1994), he must make a carbon copy or take a copy in accordance with § 11(2) of the UStG 1994 and store it for seven years. According to this provision, § 132 of the Federal Tax Code (BAO) is applicable to the carbon copies or copies. It is therefore possible to store the carbon copy or copy on data media provided there is a guarantee that they can be reproduced in full, properly, with the same content and true to the original at any time until the statutory obligation of safekeeping has expired.

36. ANY OTHER SPECIFIC RULE IN RELATION TO INVOICE STORAGE?

Records and documents (including invoices) concerning immovable property must be stored in certain cases for up to 22 years.

SIMPLIFIED INVOICES

37. WHAT ARE THE SITUATIONS WHERE SIMPLIFIED INVOICING IS ALLOWED PURSUANT TO ARTICLE 238 OF THE VAT DIRECTIVE (2006/112/EC)? AND WHAT ARE THE SPECIFIC RULES?

- Invoices for small amounts not exceeding a total of EUR 150.

In the case of invoices for small amounts of up to EUR 150 gross, the following information suffices:

- the name and address of the supplier,
 - the date of issue,
 - the day or period of the supply,
 - the quantity and designation of the supply customary in the trade,
 - the consideration and amount of tax due on the consideration in a single amount (gross amount).
- Passenger transport tickets issued (date of issue).

PERIODIC VAT RETURNS

38. UNDER WHAT CIRCUMSTANCES IS A TRADER OBLIGED TO SUBMIT A VAT RETURN?

As a general rule, all taxable persons registered as traders are required to submit a VAT return in which they themselves calculate the amount of tax payable (interim payment). An assessment of a trader's tax is made at the end of each calendar year. For this purpose, a VAT return covering all the completed assessment periods during the past calendar year must be submitted.

39. AT WHAT INTERVALS ARE VAT RETURNS AND ASSOCIATED PAYMENTS TO BE MADE?

Traders must submit a VAT return on the official form provided to the relevant VAT office by the fifteenth day of the second month following the calendar month in question (period covered by the provisional return). This must indicate the tax payable (in the form of an interim payment) or the credit calculated by the trader himself.

However, for traders whose turnover in the previous calendar year did not exceed EUR 100 000, the requirement to submit the provisional return is waived, provided that the interim payment calculated in accordance with the statutory provisions has been paid in full by the due date at the latest or no interim payment is due for a period covered by a provisional return. However, if the turnover threshold referred to above is exceeded, the submission of provisional returns is required.

Under certain circumstances (e.g. if the trader fails to keep proper records), the tax office may require the trader to submit a provisional return.

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

The annual VAT return must be submitted by 30 April (or electronically by 30 June) of the year following the year in question, although this deadline may be extended on request.

It should be noted that the submission of returns on paper is possible only in exceptional cases (no Internet connection) and the returns must be submitted via FinanzOnline.

Small traders:

Traders whose total net turnover in the calendar year does not exceed EUR 30 000 are exempt from VAT. As a general rule, small traders whose turnover does not exceed EUR 7 500 are not required to submit a VAT return.

The special rules for small traders are **not** applicable for traders without a registered office or domicile in Austria.

40. WHAT IS THE PROCEDURE FOR THE REPAYMENT OF EXCESS VAT RECORDED IN THE PERIODIC VAT RETURN? WHAT ARE THE TIME LIMITS FOR THE EXCESS VAT REPAYMENT, IF ANY?

VAT surpluses are repaid on application to the tax office (or electronically via FinanzOnline). If all the conditions are met, the credit is paid, after first offsetting it against other debts to the tax authorities. Prior to paying the surplus VAT, the tax office may also check the legality of the credit by means of audit testing or by formally querying the application.

41. DOES A SPECIAL REGIME AS REGARDS PERIODIC VAT RETURNS EXIST FOR SMALLER TRADERS AND/OR CERTAIN CATEGORIES OF BUSINESS? IF SO, PLEASE DESCRIBE THEM.

For traders whose turnover in the previous calendar year did not exceed EUR 30 000, the period covered by the provisional return is the calendar quarter. This also applies to newly established traders, provided that in the year in which they start trading their turnover is unlikely to exceed EUR 30 000.

For specific professional groups, average rates can be applied to calculate business expenses and the amounts of interim tax payments.

42. DO YOU OPERATE SIMPLIFIED CALCULATIONS OF TAX LIABILITY? IF SO, WHAT ARE THE QUALIFYING CRITERIA, TO WHOM DO THEY APPLY AND WHAT IS THE NATURE OF THE SIMPLIFICATION?

For specific professional groups, average rates can be applied to calculate business expenses and the amounts of interim tax payments.

For further details, see:

http://www.bmf.gv.at/Steuern/TippsfrUnternehmeru_7722/Pauschalierung/Pauschalierung.htm#Vorsteuerpauschalierung

RECAPITULATIVE STATEMENTS

43. DO YOU ALLOW SUBMISSION OF RECAPITULATIVE STATEMENTS BY CALENDAR QUARTER? IF SO, WHICH THRESHOLD AND CONDITIONS?

Recapitulative statements have to be submitted for each calendar month. For traders making quarterly provisional VAT returns (annual turnover of up to EUR 30 000) recapitulative statements have to be submitted for each quarter.

44. IS ANY ADDITIONAL INFORMATION REQUIRED OTHER THAN THAT SET OUT IN ARTICLE 266 OF THE VAT DIRECTIVE (2006/112/EG)?

No.

45. DO YOU OPERATE SIMPLIFIED PROCEDURES AS REGARDS RECAPITULATIVE STATEMENTS AS PROVIDED FOR IN ARTICLE 269 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, WHAT ARE THE RELATED THRESHOLDS FOR APPLYING SUCH PROCEDURES?

No.

ELECTRONIC RETURNS

46. IS IT POSSIBLE TO SUBMIT VAT RETURNS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY FOR AUTHORISATION TO SUBMIT RETURNS ELECTRONICALLY?

In principle tax returns are to be submitted electronically, unless lack of technical facilities make this impossible. Only in that case may official printed forms still be used. Furthermore, taxable persons submitting the tax return themselves are authorised to use paper forms only if their turnover in the previous year did not exceed EUR 100 000.

The recapitulative statement must in principle be submitted via FinanzOnline <https://finanzonline.bmf.gv.at> (applications/returns) or exceptionally, in the absence of Internet connection, to the competent tax office using form U 13.

Technical requirements

To ensure trouble-free participation in the FinanzOnline procedure, the following components and set-up are required:

Necessary hardware: Computer:

You require a computer (e.g. PC, Notebook) with Internet connection.

Screen resolution: Optimum screen resolution is 1024 x 768 pixels and 256 colours or more.

ISDN/ADSL access or telephone dial-up modem access: For ISDN or ADSL access, an ISDN or ADSL connection is necessary, together with access facilities.

For access by telephone dial-up modem, a telephone connection, a modem and modem driver software are necessary. The best response times are achieved with high-speed Internet access (e.g. ADSL).

Necessary software: Operating system: No specific operating system is needed. The operating system must however contain a web browser with 128-bit encryption.

Web browser: The latest browser version should always be used. The latest version can be downloaded from the browser manufacturer's website.

Data communication software: Connection is made to the Internet provider with data communication software which is normally included with the operating system.

Additional software: There is no need for any additional software. Many documents are made available in PDF format. Adobe® Reader software, which can be downloaded free of charge from the Internet, is needed to display PDF documents.

47. IS IT POSSIBLE TO SUBMIT RECAPITULATIVE STATEMENTS BY ELECTRONIC MEANS? IF SO, HOW AND USING WHICH TECHNOLOGY? WHO SHOULD BE CONTACTED TO APPLY FOR AUTHORISATION TO SUBMIT STATEMENTS ELECTRONICALLY?

In principle, recapitulative statements must be submitted by electronic means. For exceptions, see point 46.

OBLIGATIONS AT IMPORTATION

48. WHO ARE THE PERSONS THAT CAN BE DESIGNATED OR RECOGNISED AS LIABLE TO PAY IMPORT VAT UNDER ARTICLE 201 OF THE VAT DIRECTIVE (2006/112/EG)?

Any person who imports goods from the territory of a third country into Austria, irrespective of whether he is a trader or a private individual.

Generally speaking, this is the declarant, except in the case of indirect representation.

49. WHAT ARE THE RULES FOR THE DECLARATION AND PAYMENT OF IMPORT VAT?

1. The competent customs office collects import VAT from the person liable for this tax.
2. The following possibility also exists for traders subject to domestic VAT tax who import goods for their business (§ 26(3), point 2, of the UStG 1994):
 - The import VAT is not payable to the customs office, but monthly, at a rate set in a customs communication, to the duties account kept at the tax office (in such cases, the tax office is also responsible for the compulsory recovery of the import VAT).
 - The time limit for payment is determined by the provisions applicable to the collection of VAT.
 - Where quarterly provisional VAT returns are made, the time limit for import VAT is the quarter rather than the month.
 - If this new scheme is to be used, a statement to that effect must be made in the customs declaration for release for free circulation.
 - In this case, the persons liable for import VAT will receive a monthly statement from the customs administration in which, with reference to the respective clearances on importation or summary declarations, the import VAT liabilities arising in the month are listed in detail.

To be able to make use of this scheme, the person liable for import VAT must be a trader registered for VAT in Austria and importing goods for his business. The new scheme may not be used for goods which are not imported for the business (e.g. goods for private use).

On the other hand, if the goods are deemed to be imported for the business in accordance with § 12 (e.g. where goods are used for exempted transactions or in part for private purposes), the scheme may also be applied.

NB: The conditions for the use of this import VAT scheme are:

- the person liable for the import VAT must be registered for VAT in Austria,
- the goods must be imported for his business and
- he must apply for the scheme in his customs declaration (option).

50. DO YOU APPLY THE OPTION OF "POSTPONED ACCOUNTING" REFERRED TO IN ARTICLE 211 OF THE VAT DIRECTIVE (2006/112/EC)? IF SO, UNDER WHICH CONDITIONS?

See also question 49, point 2, concerning a deferred declaration and payment to an account at the tax office. Furthermore, the possibility also exists for deferred payment at the customs office:

The deferred payment of the import VAT is authorised under the conditions provided for under customs law for the simplified forms of customs declaration (Article 76(1) of the Customs Code).

In this connection, mention should be made of the procedure of entry in the records (Article 76(1)(c) of the Customs Code, the summary declaration known as the "*Sammelanmeldung*" in Austria). Imports are entered continuously in the records of the declarant, and this entry is considered a customs declaration. The complete records concerning the imports undertaken within a calendar month (goods, basis of assessment, etc.) are communicated only ex post, by means of a supplementary customs declaration to the customs administration. The import duties must be entered in the records by the fifth day of the following month and be paid by the fifteenth day of the following month.

This simplification has to be applied for and has to be approved by the customs authority. Key conditions for approval to be granted include:

- reliable accounting;
- no customs offences within a specified period in the past;
- provision of adequate collateral for the duties to be paid later.

ADMINISTRATIVE REQUIREMENTS

51. DO YOU OPERATE A FLAT-RATE SCHEME? IF SO, TO WHOM DOES THE SCHEME APPLY?

Flat-rate input tax for certain professional groups. Flat-rate scheme for farmers.

See:

http://www.bmf.gv.at/Steuern/TippsfrUnternehmeru_7722/Pauschalierung/Pauschalierung.htm#Vorsteuerpauschalierung

52. DO YOU OPERATE SIMPLIFIED ADMINISTRATIVE REQUIREMENTS OTHER THAN THOSE ALREADY MENTIONED? IF SO, PLEASE GIVE A DESCRIPTION.

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

For traders whose turnover does not exceed EUR 30 000 in the assessment period, the period covered by the provisional return is a calendar quarter.

53. IN WHICH LANGUAGES(S) ARE FORMS (PERIODIC VAT RETURNS AND RECAPITULATIVE STATEMENTS) AVAILABLE OR TRANSLATED INTO?

The forms exist in German. No translations are currently available.

RIGHT TO DEDUCTION

54. FOR WHICH CATEGORIES OF GOODS AND SERVICES IS THERE NO RIGHT OF DEDUCTION?

There is no right of deduction for motor vehicles (excluding driving-school vehicles, taxis and hire cars) and entertainment expenditure.

55. ARE THERE CATEGORIES OF GOODS AND SERVICES IN WHICH THERE IS A PARTIAL RIGHT OF DEDUCTION? IF SO, WHAT IS THE PERCENTAGE?

No