

Tax Short Cuts - English

Latest tax news for Austria
by EY

VAT guidelines - Maintenance Decree 2024

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The final version of the maintenance decree of the VAT Guidelines (Umsatzsteuerrichtlinien, UStR) 2024 was published on 17 December 2024. We have summarized the essential changes below.

Deposit for single-use beverage packaging (no. 8)

The deposit for single-use beverage packaging collected by commercial distributors (e.g. supermarkets) from the customer in the name and on the account of the central organisation does not constitute consideration for a taxable supply by the central organisation to the distributors or the customers.

The repayment of deposits is also not considered a taxable transaction. The "deposit slip" that remains with the central organisation because deposit amounts are not refunded due to packaging not being returned or deposit vouchers not being redeemed is also not subject to VAT.

VAT group (no. 239)

With regard to the requirements for integration into a VAT group, it is clarified that organizational integration may also exist in the case of a custodian bank and an investment company.

Uniformity of supply when charging electric vehicles (no. 348)

A uniform supply of electricity also exists if charging facilities are provided when charging an electric vehicle, electricity is transmitted to the batteries of the electric vehicle with appropriately adapted parameters and the necessary technical support and IT applications (reservation of the charging station, viewing the sales history, payment, etc.) are made available.



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Additional items for newspaper subscriptions (no. 349)

In contrast to the previous statement on the conditions under which additional items to newspaper subscriptions are to be regarded as a separate service, the free distribution of items with a low unit value that relate to the business purpose of the company is classified as an ancillary service to the newspaper subscription.

This is the case, for example, when taking out a magazine subscription for the first time, where tablets or smartphones with a value of less than EUR 50 are given as a bonus and provide access to a digital version of the magazines.

Promotion of green electricity installations (no. 657)

The existing statements are adapted to the new legal situation; in particular, it is stated that the payment of investment subsidies within the meaning of Sec 55 to 62 Austrian Electricity Tax Act (Elektrizitätsabgabegesetz) is not a consideration for a taxable supply.

Food and drink donations (no. 731a - 731c)

In addition to statements on the requirements for the tax exemption of donations, the UStR contain statements on the provision of evidence. Accordingly, proof is not tied to a specific form and separate proof of delivery or acceptance of the donated goods is not required. For details on the tax exemption, see our Tax Short Cuts No. 14/2024 of 9 July 2024 and No. 10/2024 of 14 May 2024).

Changes regarding the small business exemption (no. 794, 994 - 1000, 1019, 1022, 1627, 2084, 2105, 2535, 2806, 2807, 3719, 3972 - 3979, 4087, 4088, 4297)

Due to changes in EU law, entrepreneurs who operate their business in another member state can also make use of the small business exemption ("cross-border small business exemption") since it entered into force on 1 January 2025. Details on the new regulation can be found in our Tax Short Cuts No. 14/2024 of 9 July 2024 and No. 10/2024 of 14 May 2024. The effects of the change are outlined in the aforementioned UStR.

In this context, the Regulation on the Exemption from the Obligation to Submit Advance Returns and the Due Diligence VAT (regarding record-keeping obligations of certain platforms) were amended at the end of December 2024 with regard to the new national small business threshold (EUR 55,000 instead of EUR 35,000).

Remuneration of supervisory board members (no. 847)

The prerequisite for the applicability of the tax exemption is that the remuneration is granted directly to the natural person appointed to the supervisory board, whereby it is not decisive by whom the remuneration is paid.

Tax exemption for educational institutions (no. 876)

Comparability of the objective with public schools is a prerequisite for (non-public) schools and school-like institutions in order to claim the tax exemption. The comparable objective can be proven by official certification as an adult education institution, whereby it is now clarified that certifications from federal states are also recognized.

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The UStR also addresses the conditions under which certification programs of other member states are recognized and the special requirements that must be met by educational institutions for children.

Option for tax liability regarding rent (no. 899c)

The UStR clarify that a change on the landlord's side regarding a main tenancy does not affect a subtenancy established before 1 September 2012 and therefore does not result in a new tenancy (which may be detrimental to the option).

Abolition of the intermediate bank exemption (no. 1011)

The abolition of the intermediate bank exemption ("Zwischenbankbefreiung") by the Tax Amendment Act 2024 (Abgabenänderungsgesetz 2024) is reflected in no. 1011 of the UStR; see also our Tax Short Cuts No. 14/2024 of 9 July 2024.

Margin taxation (no. 3252)

Works of art, collectors' items and antiques now only include the items listed in Annex IX of Decree 2006/112/EC, which is why the taxable list of items subject to margin taxation will be extended with effect from 1 January 2025 to include certain original ceramic works, works of enamel art and photographs taken by the artist.

Zero tax rate for photovoltaic modules (no. 3550 - 3550t)

The answers to FAQ published by the MoF regarding the zero tax rate for photovoltaic modules implemented with the Budget Accompanying Act 2024 (Budgetbegleitgesetz 2024) have been incorporated into the UStR. For a summary of the MoF statements, please refer to our Tax Short Cuts No. 12/2024 of 11 June 2024.

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