

# Tax Short Cuts - English

Latest tax news for Austria  
by EY

## Relief Measures for Energy-Intensive Businesses for calendar year 2024 – from 1 May to 30 June 2025

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Energy-intensive businesses can be financially relieved under the National Emissions Trading Act (Nationales Emissionszertifikatehandelsgesetz, NEHG) to maintain cross-border competitiveness and to prevent the relocation of emissions abroad (carbon leakage).

An energy-intensive business exists if the energy levies paid and the costs of national emission certificates for the energy sources used for heating purposes exceed 0.5% of the net production value. The calculation of the net production value is based on the already known system of the energy tax refund mechanism (Energieabgabenvergütung).

The relief amounts to 45% of the costs passed on by the supplier from national emission certificates ("CO<sub>2</sub> tax") for supplies of natural gas, liquefied petroleum gas, coal, gasoline, diesel, heating oil, or kerosene. The relief applies to these energy sources when used for heating purposes (especially process and space heating). For certain economic sectors (listed in Annex 2 of the NEHG) that are threatened by carbon leakage, the relief increases to 65% to 95%.

It is not a prerequisite for the relief that the affected businesses themselves fall under the NEHG with their activities. If the conditions are met, affected businesses will be relieved (proportionally) of the costs that are passed on to them by the supplier from the CO<sub>2</sub> certificates.

Applications must be submitted electronically via the NEIS portal (National Emissions Trading Information System). There is a budget limit, which can lead to reductions in payouts.

The deadline for submitting the application for relief for the calendar year 2024 runs from 1 May to 30 June 2025.



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## Relief Measures for Energy-Intensive Businesses for calendar year 2024 – from 1 May to 30 June 2025

At least 50% of the payout amount must be reinvested in climate protection measures within 12 months of payout. For reliefs starting from the upcoming year that pertain to the calendar year 2025 and later, the reinvestment obligation will increase to 80% of the amount paid out.

The correctness of the application must be confirmed by a tax advisor, auditor, or certified accountant. EY is happy to support with the necessary application and the confirmation of the application.

## DAC 9: EU Council adopts automatic exchange of information on GloBE Information Returns (GIR)

### *Minimum Tax Act*

On 14 April 2025, the new DAC 9 was unanimously adopted by the EU Council as an extension of the existing EU Directive on Administrative Cooperation in the field of taxation (DAC). This formalizes the political agreement reached on 11 March 2025.

The purpose of DAC 9 is to:

- Establish a standardized format for the GloBE Information Return (GIR),
- Facilitate the exchange of GIRs among tax authorities within the EU,
- Simplify the reporting process and significantly reduce the administrative burden for both tax authorities and affected companies.

In principle, every Austrian Constituent Entity that is part of a Pillar 2 group is obliged to submit a GIR under Sec 69 Austrian Minimum Tax Act (Mindestbesteuerungsgesetz, MinBestG; see also Art 44 Pillar 2 Directive; Art 8.1.1. GloBE-MR). This obligation is waived if the GIR is submitted by the Ultimate Parent Entity or a Designated Filing Entity in its tax jurisdiction, provided that a Qualifying Competent Authority Agreement which governs the automatic exchange of annual GIR is in effect (see also Sec 70/1 MinBestG). DAC 9 constitutes such an agreement, as the amendment allows for an EU-wide exchange of information regarding GIR, thus enabling the exemption provision in Sec 70 MinBestG for GIRs submitted within the EU.

In relation to third countries, separate multilateral or bilateral agreements are required. In this context, reference should be made to the Multilateral Competent Authority Agreement on the Exchange of GloBE Information (MCAA) already developed by the OECD Inclusive Framework (OECD IF), which represents a qualifying agreement for the purposes of exchanging GIR. It is a multilateral agreement that provides for an automatic bilateral exchange of information. Countries are not obligated to use the MCAA and may opt for other forms of regional or bilateral agreements. It is envisaged that the OECD will publish and continuously update a list on its website, detailing the countries and territories that have signed the agreement and maintain an active exchange relationship for GIR information.

## **DAC 9: EU Council adopts automatic exchange of information on GloBE Information Returns (GIR)**

### **Next Steps: National Implementation and Implications for affected Pillar 2 groups**

The Directive will enter into force immediately on the day following its publication in the Official Journal of the EU and must be transposed into national law by the member states by 31 December 2025. This also applies to member states that have opted for a later implementation of the Pillar 2 Directive. The first GIR must be submitted by 30 June 2026 for groups with a FY equivalent to the calendar year. The tax authorities must exchange this information among each other by 31 December 2026 at the latest.

As a result, DAC 9 enables affected Pillar 2 groups to submit their GIR centrally within the EU. This significantly reduces the compliance burden for multinational and large domestic groups subject to the GloBE rules.

Groups affected by Pillar 2 should proactively assess in which countries they are required to submit a GIR, where exemption opportunities can be utilized, and which processes may need to be adjusted to minimize compliance efforts and avoid compliance risks.

The new DAC 9 can be accessed via the following link:

<https://data.consilium.europa.eu/doc/document/ST-6963-2025-INIT/en/pdf>

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