

# Austrian Tax News

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## Restructurings: structured electronic reporting via FinanzOnline

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Starting 1 July 2025, contributions (Einbringungen), combinations (Zusammenschlüsse), and divisions (Realteilungen) subject to tax office jurisdiction under Sec 13/1 Austrian Reorganization Tax Act (Umgründungssteuergesetz, UmgrStG) must be reported in a structured electronic format via FinanzOnline. This requirement extends the existing structured notification under Sec 43/1 UmgrStG, aiming to standardize and streamline the reporting of restructurings.

The Restructuring Reporting Regulation (Umgründungsmeldeverordnung) - based on the 2023 Tax Amendment Act (Abgabenänderungsgesetz 2023) - defines the form and content of these reportings. Structured notifications have been mandatory since 2024 for restructurings decided or contracted after 31 December 2023. The structured reporting requirement applies to restructurings decided or signed after 30 June 2025.

For restructurings under commercial register jurisdiction, previous notification rules remain unchanged, with structured notification still decisive.

The input form under "Additional Services" in FinanzOnline covers both, notifications and reportings. Required information includes restructuring dates, involved parties, transferred assets, and uploads of necessary documents such as financial statements, contracts, and restructuring plans (for multiple-step transactions under Sec 39 UmgrStG).

Electronic reporting is mandatory for taxpayers with an Austrian tax identification number; otherwise, paper submissions are permitted. Combined reporting/notification is possible with appropriate authorization, allowing all involved parties to fulfill their notification duties in a single submission.

Complete and accurate information is required for acceptance of the reporting. Further details and the updated user manual are available on the MoF website under [Manuals and Special Rules for Entrepreneurs](#) (German version only).



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# Federal Fiscal Court clarifies difference between consulting and intermediary services in share sales

## *Value Added Tax Act*

In its decision dated 6 May 2025, [RV/2100400/2021](#) (German version only), the Austrian Federal Fiscal Court (Bundesfinanzgericht, BFG) dealt with a private foundation that received services from a Swiss company. The appellant contested the classification of the received services as taxable consulting services, which would have triggered a VAT liability under the reverse charge mechanism. Due to its connection with a VAT-exempt sale of shares, the tax authorities did not consider the reverse charge input VAT to be deductible.

The BFG sided with the appellant and concluded based on the economic substance of the activity, that the Swiss company had provided a VAT-exempt intermediary service in this specific case. The decisive factor was not the contractually defined activity, but the activity actually performed. Potential buyers were identified, and direct contact and introductions were made with interested parties. As the services constituted VAT-exempt intermediary services, no VAT liability could arise for the appellant under the reverse charge mechanism.

# Federal Fiscal Court on the input VAT deduction for a photovoltaic system on a private home

## *Value Added Tax Act*

In its decision dated 30 June 2025, [RV/7103143/2022](#) (German version only), the Austrian Federal Fiscal Court (Bundesfinanzgericht, BFG) had to determine whether a surplus feed-in supplier is entitled to deduct input VAT for the purchase, commissioning, and operation of a photovoltaic system installed on their private residence. In line with the opinion of the Austrian tax office and the legal interpretation set out in the Photovoltaic Decree (Photovoltaikerlass) of the MoF ([BMF-010219/0488-VI/4/2013](#), "[Tax Assessment of Photovoltaic Systems](#)", German version only), the BFG states that in cases of surplus feed-in, the input VAT deduction for the purchase, commissioning, and operation of the system must also be evaluated in accordance with Sec 12/2/2/a of the Austrian VAT Act (Umsatzsteuergesetz, UStG). According to this provision, services are deemed not to be used for business purposes if the related expenses are predominantly (i.e., more than 50%) not deductible for income tax purposes. In such cases input VAT deduction is excluded.

In the case at hand, since the amount of electricity consumed from the photovoltaic system for private purposes exceeded the amount of electricity fed into the energy grid for consideration, the input VAT deduction related to the acquisition, commissioning, and operation of the system had to be denied in full. Regarding the appellant's argument that the tax authority's opinion was contrary to EU law, the BFG referred to Sec 12/2/2/a UStG, noting that the exclusion from input VAT deduction already existed when the Sixth VAT

## Federal Fiscal Court on the input VAT deduction for a photovoltaic system on a private home

Directive came into force and could therefore be retained. The BFG further stated that the ECJ judgment cited by the appellant ([20 June 2013, C-219/12, Tax Office Freistadt Rohrbach Urfahr](#)) pertained to a "full feed-in" photovoltaic system, which differs from the case at hand.

Additionally, the BFG emphasized that it is the responsibility of the system operator to demonstrate the ratio between electricity used for private purposes and electricity fed into the energy grid for compensation. This is particularly relevant in cases where, as in the present case prior to the installation of a "smart meter," no separate meter readings are available for electricity consumption and feed-in quantities.

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