

# Austrian Tax News

Latest tax news by EY

## Pillar 2 update: GloBE Information Return (GIR), GIR Notifications and MoF list of jurisdictions with qualified status for Pillar 2 tax rules

### Content

- 01 Pillar 2 update: GloBE Information Return (GIR), GIR Notifications and MoF list of jurisdictions with qualified status for Pillar 2 tax rules
- 02 New Intrastat reporting thresholds from the 2026 reporting year
- 03 Non-taxable subsidies granted by the Austrian Public Employment Service are not relevant for the assessment of VAT exempt educational services
- 04 European General Court: Taxation of intra Community acquisition despite incorrectly charged VAT complies with EU law
- 05 Austrian Supreme Administrative Court ruling on energy tax refunds for multiple commercial operations of an organizational unit of a public body

The global minimum taxation regime ("Pillar 2") ensures that multinational enterprises are subject to an effective minimum tax of 15%. The rules apply to multinational groups with consolidated annual revenues of at least EUR 750 million.

On 20 February 2026, the Austrian Ministry of Finance (MoF) published an updated [list](#) (German version only) of tax jurisdictions recognized as having a Qualified Domestic Minimum Top Up Tax (QDMTT; Primär-Ergänzungssteuer) and a Qualified Income Inclusion Rule (IIR; nationale Ergänzungssteuer).

- This list is based on the "[Central Record](#)" published by the OECD.
- It confirms that Austria has implemented both a QDMTT and IIR rule, and meets the requirements for the QDMTT Safe Harbour.
- The non-listing of a jurisdiction on the Central Record should not be construed as evidence that it has not implemented a QDMTT or an IIR. Rather, it may simply indicate that the jurisdiction's transitional qualification procedure has not yet been finalized.

On 4 March 2026, the MoF published [XML filing specifications](#) (German version only) for submitting the GloBE Information Return (GIR), which must be filed by multinational groups with a calendar-year reporting period by 30 June 2026.

- The data points required correspond to the data points set by the OECD and the DAC 9 Directive.
- Austria additionally requires the mandatory disclosure of the tax identification numbers of both the Austrian filing entity and its tax representative.
- Preparations for XML submissions by affected taxpayers are already underway, and test transmissions via the data-stream procedure are now possible.



The better the question.  
The better the answer.  
The better the world works.



Shape the future  
with confidence

## Pillar 2 update: GloBE Information Return (GIR), GIR Notifications and MoF list of jurisdictions with qualified status for Pillar 2 tax rules

On the same day, 4 March 2026, the MoF also released a new FinanzOnline form titled "Notification regarding the filing of the GloBE Information Return pursuant to Sec 69/3 and Sec 70/2 Minimum Taxation Act (Mindestbesteuerungsgesetz, MinBestG)" (Mitteilung über die Einreichung des Mindeststeuerberichts gemäß § 69 Abs. 3 bzw. § 70 Abs. 2 MinBestG).

- This form serves both (i) the designation of a single local filing entity (centralized filing option under Sec 69/3 MinBestG - "Notification 1"), and (ii) the identification of a foreign entity responsible for filing the GIR (GIR notification under Sec 70/2 MinBestG - "Notification 2").
- Contrary to what had initially been envisaged in the MinBestG Implementing Regulation (MinBestG-Durchführungsverordnung), both notifications can now be submitted within a single combined form.
- The filing deadline for both Notification 1 and Notification 2 is 30 June 2026, for multinational groups with a calendar-year fiscal year, thus aligning with the GIR filing deadline.
- Both notifications apply from the period indicated in the form and remain valid for subsequent fiscal years unless an amended notification or a null notification is filed (e.g., if the designated local entity leaves the group).

Practical implications: The first Pillar 2 compliance obligation in Austria for affected multinational groups consists of filing the GIR or submitting the corresponding notification identifying the foreign GIR filing entity. The deadline for both is 30 June 2026 (assuming a calendar-year reporting period). The Austrian MoF has made the necessary forms available.

The deadline for filing the Pillar 2 tax return (QDMTT return) generally runs until 31 December 2026. The scope and detailed content of the not yet published Pillar 2 tax return form remain to be seen.

Your EY tax specialists are happy to support you with all Pillar 2 compliance obligations. Do not hesitate to reach out to our specialists.

## New Intrastat reporting thresholds from the 2026 reporting year

*Intrastat* With the [amendment to the Trade Statistics Ordinance](#) (Änderung der Handelsstatistikverordnung; Federal Law Gazette II No. 16/2026, German version only), which entered into force on 23 January 2026, the reporting thresholds for Intrastat declarations increased. Starting with the 2026 reporting year, new thresholds apply for the statistical recording of the movement of goods within the European Union. The reporting threshold for intra-EU imports will be EUR 5,000,000 per year from 2026, instead of the previous EUR 1,100,000. For intra-EU exports, the threshold increases from EUR 1,100,000 to EUR 1,200,000 per year.

Businesses that do not meet either the new import or export threshold in 2025 will no longer be required to submit Intrastat reports from 2026 onward. If one of the new thresholds is reached or exceeded during the course of 2026, the reporting obligation begins with the respective reporting month. The obligation applies only to the direction of trade in which the threshold was exceeded.

# Non-taxable subsidies granted by the Austrian Public Employment Service are not relevant for the assessment of VAT exempt educational services

*Value Added Tax* According to current [information](#) from the MoF (German version only), activities financed by the Austrian Public Employment Service's (AMS) subsidies in accordance with Sec 34/8 Austrian Labour Market Service Act (Arbeitsmarktservicegesetz) are not considered transactions subject to VAT, as these subsidies do not constitute taxable remuneration.

The VAT exemption for educational services pursuant to Sec 6/1/11/a Austrian VAT Act (Umsatzsteuergesetz) and the Value Added Tax Regulation on education services (Umsatzsteuer-Bildungsleistungsverordnung, UStBLV) applies exclusively to supplies of services which are in the scope of VAT and has no effect on activities financed by such AMS subsidies. Nor are these activities relevant for determining whether predominantly educational services are provided to entrepreneurs (Sec 2 second sentence, UStBLV).

Furthermore, with reference to current CJEU case law (Judgment of 30 March 2023, C 612/21, Gmina O), the MoF takes the view that activities financed by such non-taxable subsidies do not constitute economic activities and therefore do not give rise to an entitlement to input VAT deduction. Against this background, the previous decree of the MoF of 6 September 1995 (GZ B 3601/1/2 IV/9/95), which stated otherwise, will be revoked with effect from the assessment year 2027.

## European General Court: Taxation of intra Community acquisition despite incorrectly charged VAT complies with EU law

*Value Added Tax* In case [T 638/24](#) (Finanzamt Österreich), the European General Court (EGC) addressed a request for a preliminary ruling from the Austrian Supreme Administrative Court and clarified in its judgment of 25 February 2026 that taxation of intra Community acquisition based on the use of a VAT ID number may coexist with VAT liability arising from the incorrect invoicing of an exempt intra Community supply.

The case concerned, the Austrian company D GmbH acquired goods from a supplier established in Austria during the years 2011–2015 (i.e. before the Quick Fixes). The goods were transported to another EU Member State. D GmbH used its Austrian VAT ID number and deducted the VAT shown on the invoice, even though an exempt intra Community supply had actually taken place. Moreover, D GmbH did not declare a deemed intra Community acquisition (i.e. double acquisition) in Austria based on the use of its VAT ID number. The tax office assessed acquisition tax on this double acquisition

## European General Court: Taxation of intra Community acquisition despite incorrectly charged VAT complies with EU law

pursuant to Art 3/8, second sentence Austrian VAT Act (Umsatzsteuergesetz, UStG) (corresponding to Art 41 VAT Directive). Further, the tax office denied both the input VAT deduction deriving from the deemed intra-Community acquisition and the input VAT deduction based on the invoice, on the grounds that the VAT shown on the invoice was payable under Sec 11/12 UStG (corresponding to Art 203 VAT Directive).

The Austrian Supreme Administrative Court sought clarification as to whether acquisition taxation based on the VAT ID number (Art 41 VAT Directive) and VAT liability arising from the incorrect invoicing of an exempt intra Community supply (Art 203 VAT Directive) can co-exist without infringing the principles of VAT neutrality and proportionality. The court also asked whether, and if so when, acquisition taxation based on the VAT ID number must be carried out after a correction of the invoice has taken place.

The EGC clarified that Art 41 ensures the taxation of the intra Community acquisition in the Member State of registration, unless the purchaser proves that the acquisition was taxed in the Member State of arrival. Art 203 aims to prevent the risk of loss of tax revenue resulting from incorrectly invoiced VAT amounts and potential input VAT deduction. Since each provision pursues its own distinct purpose, the two provisions may be applied simultaneously, provided their respective requirements are fulfilled.

Although the CJEU ruled in its judgment of 7 July 2022 in Case [C 696/20 B. v. Dyrektor Izby Skarbowej w W.](#) that the principles of neutrality and proportionality preclude a deemed intra Community acquisition based on a VAT ID number where the corresponding intra Community supply has been treated by the national tax administration as a taxable transaction, the EGC underlined that the present case concerns a different situation: the tax administration classified the intra Community supply as exempt, but the supplier incorrectly charged VAT. The VAT liability arising under Art 203 VAT Directive therefore results solely from the incorrect VAT shown on the invoice and can be corrected (i.e. it is not final). As such, no double taxation contrary to EU law arises. The EGC emphasized that the principles of neutrality and proportionality are not infringed due to the possibility of correcting invoices without time limitation. Consequently, the second question referred to for a preliminary ruling no longer required an answer.

## Austrian Supreme Administrative Court ruling on energy tax refunds for multiple commercial operations of an organizational unit of a public body

*Value Added Tax* The ruling of the Austrian Supreme Administrative Court (Verwaltungsgerichtshof, VwGH) of 18 December 2025 ([Ra 2024/15/0051](#), German version only) concerned applications for energy tax refunds by a public body for its commercial operations (Betrieb gewerblicher Art, BgA), such as hospitals, baths and kindergartens. The public body submitted four applications for energy tax refunds in accordance with its higher level organizational units. The tax authority did not take into account the relevant

## **Austrian Supreme Administrative Court ruling on energy tax refunds for multiple commercial operations of an organizational unit of a public body**

deductible per higher level organizational unit, but per location, i.e. the tax authority assumed a separate commercial operation (BgA) for each location.

In its ruling, the VwGH clarified that the public body is always the sole entity entitled to reimbursement. However, the reimbursement “for all operations” provided for in the Energy Tax Refund Act (Energieabgabenvergütungsgesetz) means that an operation related approach is required when assessing and calculating the refund claim and that a separate refund application must be submitted for each operation.

The decisive factor in each specific case is therefore whether the higher level organizational units of the public body form a single commercial operation or whether an organizational unit is to be divided into several commercial operations. In the latter case, the refund application for each organizational unit would be considered a collective application by the public body entitled to compensation, and the energy tax refund would be assessed for each commercial operation.

According to the VwGH, combining several units into one commercial operation is only permissible if there is a close economic, organizational or technical interdependence, so that several units are considered part of one operation according to common understanding and operating conditions. A relationship of economic superiority or subordination can be a characteristic of a uniform operation.

The VwGH concludes that the Federal Fiscal Court (Bundesfinanzgericht, BFG) did not sufficiently examine the number of commercial operations. The BFG should have determined whether the organizational units named by the public body each constitute separate commercial operations or whether there are several independent units. Due to this lack of investigation, the VwGH overturns the BFG’s ruling within the scope of the appeal on the grounds of substantive illegality and refers the matter back for a new decision.

## Feedback

If you have any questions or suggestions or if you would like to be contacted please send an e-mail to: [Feedback](#)

## Website

Get more information about our services, activities and events on our website: [ey.com/at](#)

## Archive

Find all articles of this newsletter on our [website](#) or send us an inquiry to: [eyaustria@at.ey.com](#).

## Unsubscribe

If you want to unsubscribe from this newsletter please send an e-mail that contains your name and your e-mail address to [ey.crm@ey.com](#).

## Contact

### International Tax

Roland Rief  
+43 1 211 70 1257  
[roland.rief@at.ey.com](mailto:roland.rief@at.ey.com)

Markus Stefaner  
+43 1 211 70 1283  
[markus.stefaner@at.ey.com](mailto:markus.stefaner@at.ey.com)

### Transfer Pricing

Manuel Taferner  
+43 1 211 70 1104  
[manuel.taferner@at.ey.com](mailto:manuel.taferner@at.ey.com)

### Indirect Tax

Ingrid Rattinger  
+43 1 211 70 1251  
[ingrid.rattinger@at.ey.com](mailto:ingrid.rattinger@at.ey.com)

### People Advisory Services

Regina Karner  
+43 1 211 70 1296  
[regina.karner@at.ey.com](mailto:regina.karner@at.ey.com)

### Global Compliance & Reporting

Martin Lehner  
+43 732 790 790 5618  
[Martin.lehner@at.ey.com](mailto:Martin.lehner@at.ey.com)

Tobias Speigner  
+43 662 2055 5266  
[tobias.speigner@at.ey.com](mailto:tobias.speigner@at.ey.com)

### Transaction Tax

Andreas Sauer  
+43 1 211 70 1625  
[andreas.sauer@at.ey.com](mailto:andreas.sauer@at.ey.com)

### Editor and owner of the medium

Ernst & Young  
Steuerberatungsgesellschaft  
m.b.H. („EY“)  
Wagramer Straße 19, IZD-Tower  
1220 Vienna

### Responsible Partner

Klaus Pflieger  
+43 1 211 70 1179  
[klaus.pflieger@at.ey.com](mailto:klaus.pflieger@at.ey.com)

## EY | Building a better working world

EY is building a better working world by creating new value for clients, people, society and the planet, while building trust in capital markets.

Enabled by data, AI and advanced technology, we help clients shape the future with confidence and develop answers for the most pressing issues of today and tomorrow.

Our EY teams work across a full spectrum of services in assurance, consulting, tax, strategy and transactions. Fueled by sector insights, a globally connected, multi-disciplinary network and diverse ecosystem partners, we can provide services in more than 150 countries and territories.

The international network of EY Law, represented in Austria by Pelzmann Gall Größ Rechtsanwälte GmbH, offers comprehensive legal advice that complements the integrated service portfolio of EY.

All in to shape the future with confidence.

EY refers to the global organization, and may refer to one or more, of the member firms of Ernst & Young Global Limited, each of which is a separate legal entity. Ernst & Young Global Limited, a UK company limited by guarantee, does not provide services to clients. Information about how EY collects and uses personal data and a description of the rights individuals have under data protection legislation are available via [ey.com/at/privacy](#). For more information about our organization, please visit [ey.com/at](#).

© 2026 Ernst & Young  
Steuerberatungsgesellschaft m.b.H.  
All Rights Reserved.

This publication has been prepared for general informational purposes only and is therefore not intended to be a substitute for detailed research or professional advice. No liability for correctness, completeness and/or currentness will be assumed. Neither Ernst & Young Steuerberatungsgesellschaft m.b.H. nor any other member of the global EY organization can accept any responsibility.

[ey.com/at](#)