

Austrian Tax News

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Disclosure of Country-by-Country Income Tax Information Reports (Public CBCR): first deadlines in June 2026

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The [CBCR Publication Act](#) (CBCR-Veröffentlichungsgesetz, German version only) transposed the Directive (EU) 2021/2101 on the disclosure of income tax information by certain companies and branches into Austrian law.

- Ultimate parent entities (entities that prepare consolidated financial statements for the largest group of companies) as well as non-affiliated companies based in Austria and exceeding the threshold of consolidated annual revenue of EUR 750 million over two consecutive fiscal years with subsidiaries or branches abroad must prepare a Country-by-Country Income Tax Information Report (Public CBCR) and submit it to the Commercial Register Court (Firmenbuchgericht). This obligation does not apply to certain credit institutions and investment companies that provide corresponding disclosures in their notes and notify the Commercial Register Court accordingly.
- Austrian medium-sized or large subsidiaries (see Sec 221 Austrian Commercial Code (Unternehmensgesetzbuch)) of non-EU/EEA parent companies must submit the Public CBCR for the multinational group to the Commercial Register Court.
- Austrian branches (whose revenue exceeded EUR 10 million in each of the last two fiscal years) of groups of a non-EU/EEA parent entity must submit the Public CBCR for the multinational group to the Commercial Register Court.

In addition to the disclosure with the Commercial Register Court, the Public CBCR must either be published freely accessible on the company's website, or a notice must be published on the website – along with a link to the corresponding access option – stating that the Public CBCR is available free of charge via the Commercial Register.



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Disclosure of Country-by-Country Income Tax Information Reports (Public CBCR): first deadlines in June 2026

Subsidiaries and branches are exempt from disclosure if the ultimate non-EU/EEA parent company makes the Public CBCR available free of charge on its website in at least one of the official languages of the EU and in an electronic, machine-readable format. The Public CBCR must identify at least one subsidiary or branch in an EU member state or an EEA contracting state that has disclosed the report. The Commercial Register Court must be notified of the use of the exemption.

The CBCR Publication Act is applicable to fiscal years beginning after 21 June 2024. As the publication in the prescribed machine-readable format has to take place not later than 12 months after the end of the fiscal year, the first publications are due in June 2026.

For further details, please refer to previous Tax Shortcuts on this topic ([08/2024 dated 16 April 2024](#), [12/2024 dated 11 June 2024](#), [01/2025 dated 14 January 2025](#)).

Your EY contacts, as well as our team around Manuel Taferner (manuel.taferner@at.ey.com) and Melanie Mang (melanie.mang@at.ey.com), are happy to assist you with the impact analysis, the necessary processes, and subsequently with the preparation and submission of the reports.

Reduction of the VAT rate for selected foodstuffs as of 1 July 2026 - draft bill for consultation

Value Added Tax On 11 March 2026, the MoF published a [draft bill amending the Austrian VAT Act](#) (Umsatzsteuergesetz, German version only) for consultation. The consultation period ends on 8 April 2026.

As of 1 July 2026, a new reduced VAT rate of 4.9% shall apply to the supply and import of selected foodstuffs. For this purpose, a new paragraph 1a shall be inserted in Sec 10 VAT Act. The eligible goods shall be defined in a new Annex 3 to the VAT Act and specified by reference to the Combined Nomenclature (CN).

Foodstuffs subject to the 4.9% VAT rate include, in particular:

- milk, including lactose free milk
- yoghurt
- butter
- eggs (fresh, from hens)
- vegetables, fresh or chilled (with certain CN subheadings explicitly excluded)
- vegetables, frozen
- edible fruit
- rice
- wheat flour and wheat semolina
- pasta, neither cooked nor stuffed nor otherwise prepared
- bread
- table salt

Reduction of the VAT rate for selected foodstuffs as of 1 July 2026 - draft bill for public consultation

According to the Explanatory Notes, where eligible foodstuffs are supplied together with non-eligible food products as a single supply, the reduced VAT rate of 4.9% shall not apply, even if the non-eligible components merely constitute ancillary supplies.

Specific classification issues, for example in relation to food preparations, are addressed in [FAQs published by the MoF](#) (German version only).

In parallel with the proposed legislative amendment, an adjustment of the Cash Register Security Regulation (Registrierkassensicherheitsverordnung) is planned in order to technically reflect the new VAT rate in cash register systems.

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