13 April 2026

Austrian Tax News

Latest tax news by EY

Relief measures for energy-intensive businesses for calendar year 2025

Content

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

Businesses are considered energy-intensive where energy taxes paid and costs of national emission certificates for 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 known mechanism of the energy tax refund (Energieabgabenvergütung).

The relief amounts to 45% of costs passed on by the supplier from national emission certificates 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 sectors (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 are subject to 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 CO_2 certificates.

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

The period for submitting the application for relief for the calendar year 2025 starts on 1 May 2026 and ends on 30 June 2026.

Relief measures for energy-intensive businesses for calendar year 2025

At least 80% of the relief amount received must be reinvested within 12 months after the payout in climate protection measures within the respective business or part of the business. For reliefs granted prior to the 2025 calendar year, a transitional lower reinvestment obligation of 50% of the disbursed amount applied.

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

Fuel price cap

Mineral Oil Tax Law

Following parliamentary approval, the legal framework for the so-called fuel price cap (Spritpreisbremse) was published in the Federal Law Gazette on 31 March 2026. The new provisions amend the Price Act (Federal Law Gazette I No. 13/2026, German version only) and the Mineral Oil Tax Law (Federal Law Gazette I No. 12/2026, German version only) and introduce the Regulation on Fuel Margin Caps (Federal Law Gazette II. No. 80/2026, German version only) and the Regulation on Fuel Price Absorption (Federal Law Gazette II No. 81/2026, German version only).

For further details, please refer to the German version of this article.

Amendment to the research premium regulation

Research premium regulation

The research premium regulation (Forschungsprämienverordnung) was amended again, introducing clarifications on production-integrated research and development. The amendment was published in the Federal Law Gazette on 1 April 2026 (Federal Law Gazette II No. 82/2026, German version only).

For further details, please refer to the German version of this article.

MoF: list of countries for automatic exchange of financial account information published

Common Reporting Standard Act

On 20 March 2026, the MoF published the updated list of countries in the Federal Law Gazette II No. 64/2026 (German version only) that are considered participating countries for the purposes of the automatic exchange of information on financial accounts (in addition to all EU member states) in accordance with Sec 91/2 of the Austrian Common Reporting Standard Act (Gemeinsamer Meldestandard-Gesetz, GMSG). The list also identifies countries for which financial institutions must report information to the competent tax office in accordance with Sec 4 GMSG for the calendar

year 2026. This regulation replaces the regulation of 30 April 2025 (Federal Law Gazette II No. 82/2025).

According to Sec 112 GMSG, the information to be reported includes the data of the person subject to the reporting obligation as well as the account balance or value. In the case of custody accounts, the reporting obligation covers interest, dividends, and other income generated by the assets held in the account and, where applicable, the proceeds from the sale or repurchase of financial assets. For deposit accounts, the reporting obligation includes the amounts of interest credited to the account during the reporting period.

As of 31 January 2026, the following states and territories are considered participating states within the meaning of Sec 91/2 GMSG:

Albania, Anguilla, Antigua and Barbuda, Argentina, Armenia, Aruba, Azerbaijan, Australia, Bahamas, Bahrain, Barbados, Belize, Bermuda, Brazil, British Virgin Islands, Brunei Darussalam, Cayman Islands, Chile, China, Cook Islands, Costa Rica, Curaçao, Dominica, Ecuador, Faroe Islands, Georgia, Ghana, Gibraltar, Grenada, Greenland, Guernsey, Hong Kong, India, Indonesia, Iceland, Isle of Man, Israel, Jamaica, Japan, Jersey, Canada, Kazakhstan, Qatar, Kenya, Colombia, Korea (Republic of), Kuwait, Lebanon, Macau, Malaysia, Maldives, Marshall Islands, Mauritius, Mexico, Moldova, Montserrat, Nauru, New Caledonia, New Zealand, Netherlands, Nigeria, Niue, Norway, Oman, Pakistan, Panama, Peru, Russia, Rwanda, Saint Kitts and Nevis, Saint Lucia, Saint Vincent and the Grenadines, Samoa, Saudi Arabia, Senegal, Seychelles, Singapore, Sint Maarten, South Africa, Thailand, Trinidad and Tobago, Türkiye, Turks and Caicos Islands, Uganda, Ukraine, Uruguay, Vanuatu, United Arab Emirates and United Kingdom.

Rwanda, Senegal, Trinidad and Tobago and Uganda have been newly added to the list.

The following participating countries fulfill the requirements of Sec 7 OECD-MCAA (Multilateral Competent Authority Agreement on the Automatic Exchange of Financial Account Information) pursuant to Sec 91/2 GMSG:

Albania, Argentina, Armenia, Aruba, Azerbaijan, Australia, Barbados, Belize, Brazil, Canada, Chile, China, Cook Islands, Colombia, Costa Rica, Curaçao, Ecuador, Faroe Islands, Georgia, Ghana, Gibraltar, Grenada, Greenland, Guernsey, Hong Kong, Iceland, India, Indonesia, Isle of Man, Israel, Jamaica, Japan, Jersey, Kazakhstan, Kenya, Korea (Republic of), Malaysia, Maldives, Mauritius, Mexico, Moldova, Netherlands, New Zealand, Nigeria, Norway, Pakistan, Panama, Peru, Russia, Rwanda, Saint Kitts and Nervis, Saint Lucia, Saudi Arabia, Senegal, Seychelles, Singapore, South Africa, Thailand, Turkiye, Uganda, Ukraine, Uruguay and United Kingdom.

Rwanda, Senegal and Uganda have been newly added to the list.

Since 23 March 2022, the exchange of information with Russia has been suspended pursuant to the Convention on Mutual Administrative Assistance in Tax Matters.

CBAM certificates – implications for the customs value and import VAT

Value Added Tax Act

As of 1 January 2026, the pricing phase of the Carbon Border Adjustment Mechanism (CBAM) has entered into force. As a result, the obligation to acquire and surrender CBAM certificates is, in principle, triggered by the importation of certain emissions intensive goods into the European Union. From a practical perspective, it is important to note that the sale of CBAM certificates will only commence on 1 February 2027 and that compliance with CBAM obligations is fulfilled on a deferred basis through the annual CBAM declaration.

At EU level, the European Commission already stated in a communication dated 17 January 2024 that the costs incurred for the acquisition of CBAM certificates are not relevant for customs valuation purposes and therefore do not form part of the customs value.

In response to an inquiry dated 9 February 2026 (German version only), the MoF has now clarified that the costs for acquiring CBAM certificates are likewise not to be included in the taxable amount for import VAT.

This conclusion is based on the fact that, while charges having an effect equivalent to customs duties are generally to be included in the import VAT taxable amount insofar as they are levied at the time of, or in direct connection with, the importation of goods, CBAM certificates do not meet this criterion. The final settlement and surrender of CBAM certificates takes place on an annual basis for the preceding calendar year, by 30 September of the following year. Consequently, CBAM certificates are not payable at the time the customs debt or import VAT liability arises upon customs clearance and therefore do not form part of the taxable amount for import duties.

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

Markus Stefaner
+43 1 211 70 1283
markus.stefaner@at.ey.com

Transfer Pricing

Manuel Taferner
+43 1 211 70 1104
manuel.taferner@at.ey.com

Indirect Tax

Ingrid Rattinger
+43 1 211 70 1251
ingrid.rattinger@at.ey.com

People Advisory Services

Regina Karner
+43 1 211 70 1296
regina.karner@at.ey.com

Global Compliance & Reporting

Martin Lehner
+43 732 790 790 5618
martin.lehner@at.ey.com

Tobias Speigner
+43 662 2055 5266
tobias.speigner@at.ey.com

Transaction Tax

Andreas Sauer
+43 1 211 70 1625
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 Pfleger
+43 1 211 70 1179
klaus.pfleger@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.com/at