

Austrian Tax News

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Parcel tax: draft bill on the taxation of parcel deliveries by mail-order businesses

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On 11 May 2026, the Austrian Federal Government submitted a [draft bill](#) (German version only) introducing a parcel tax to the Austrian Parliament for consultation. The consultation period ends on 26 May 2026. A standalone tax on the delivery of parcels by mail-order businesses shall be introduced (Parcel Tax Act, Paketsteuergesetz).

The parcel tax shall apply to mail-order businesses whose domestic mail-order turnover exceeded EUR 100 million in the previous fiscal year. The tax shall be applicable irrespective of whether the underlying transactions qualify as domestic, intra-EU or import transactions, provided that the delivery takes place within Austria.

The parcel tax shall amount to EUR 2 per delivered parcel. Alternatively, it shall be possible to opt to calculate the tax per order, provided that the order results in a taxable delivery. The chosen method shall apply for the entire filing period.

The taxpayer shall be the mail-order business. Where distance-selling is facilitated through electronic interfaces such as marketplaces or platforms, such transactions shall be attributed to the respective platform (deemed supplier rule). In such cases, provided that the statutory requirements are met, the platform shall be treated as the mail-order business and shall be liable for the tax.

Transactions in which the contract is concluded at the business premises shall not be covered, even if the goods are subsequently transported or sent by the business.

The tax liability shall arise at the time of acceptance of payment for the respective transaction, irrespective of the actual time of delivery. After the delivery, a subsequent elimination of the tax shall not be possible, for example in the case of returned goods.



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Parcel tax: draft bill on the taxation of parcel deliveries by mail-order businesses

The parcel tax shall be declared on a quarterly basis by way of an electronic tax return submitted via FinanzOnline and shall be payable by the last day of the month following the respective calendar quarter. Mail-order businesses without a registered office, place of management or permanent establishment within the European Union or the European Economic Area shall be required to appoint a domestic fiscal representative.

The Parcel Tax Act shall apply to deliveries for which the tax liability arises after 30 September 2026 (acceptance of payment).

Further legislative developments remain to be seen.

Planned reforms of company pension schemes and severance pay

Income Tax Act
Value Added Tax Act On 8 May 2026, the [ministerial draft bill](#) (German version only) providing numerous changes in the area of company pension schemes and the “Abfertigung Neu” severance pay system was introduced.

For further details, please refer to the [German version of the article](#).

Industrial electricity bonus: funding guidelines approved by the European Commission

Industrial Electricity Bonus The funding guidelines for the Industrial Location Protection Act 2025 (Standortabsicherungsgesetz 2025, SAG 2025) were approved by the European Commission by [letter](#) dated 5 May 2026.

Further information on the application process for the industrial electricity bonus for particularly energy-intensive companies, as well as on the SAG 2025, can be found in our [article](#) published on 27 April 2026.

Applications can be submitted via the [aws funding manager](#) from 13 April 2026 until 30 September 2026 (instead of the originally announced deadline of 13 October 2026).

Tax treatment of the 13th OASI pension from Switzerland

Income Tax Act In its [information](#) (German version only) dated 8 May 2026 (2026-0.394.403), the Austrian MoF addressed the tax treatment of the payment of a 13th pension under the Swiss Old-Age and Survivors’ Insurance (OASI, Alters- und Hinterlassenenversicherung, AHV).

For further details, please refer to the [German version of the article](#).

ECJ: transfer pricing adjustments and VAT

Value Added Tax

Stellantis Portugal was part of an international motor vehicle group comprising production and distribution companies ([ECJ C-603/24](#), 13 May 2026). As a distribution company, Stellantis Portugal, S.A. purchased vehicles and resold them to authorized dealers, who in turn sold the vehicles to end customers. Where manufacturing defects exist in the vehicles or where services under roadside assistance are required, the authorized dealers carry out the necessary repairs and invoice them to the distribution company. The distribution company passes on these repair costs as well as operating expenses (e.g. for personnel, electricity, marketing) to the production company.

Under the group's transfer pricing agreement for vehicles, the vehicle price charged by the production company to the distribution company may be adjusted in order to ensure a predetermined profit margin for the distribution company. These adjustments are documented by the issuance of debit or credit notes. The repair costs incurred by the distribution company are also taken into account in the transfer pricing adjustments.

The ECJ had to decide whether such a transfer pricing adjustment constitutes consideration for a taxable supply of services for VAT purposes.

The ECJ reiterates its position already expressed in the *Arcomet Towercranes* case (Case C-726/23), according to which, even in the context of transfer pricing adjustments, a taxable exchange of supplies requires the existence of a legal relationship between the companies characterised by reciprocal obligations, aiming at the distribution company providing services to the production company and the latter paying remuneration for those services in the form of such an adjustment.

In the present case, the content of the file does not necessarily lead the ECJ to conclude that such a legal relationship exists. Even if such a legal relationship were to be assumed, the adjustments must represent the actual consideration for identifiable services. The ECJ also expresses doubts in this respect, since the costs taken into account for the purpose of the transfer pricing adjustments do not solely include the repair costs recharged to the distribution company, but also other costs. The repair costs therefore constitute only one parameter in determining the transfer pricing adjustment, which may result in either debit or credit notes. Moreover, according to the ECJ, the various cost elements are taken into account solely to ensure that the predetermined profit margin is achieved, and once that margin has been achieved, not all repair costs incurred by the distribution company may be reimbursed. Consequently, in the ECJ's view, any link between a potential repair service provided by the distribution company to the production company and the transfer pricing adjustment is at most indirect.

The ECJ therefore concludes that the transfer pricing adjustments at issue do not constitute consideration for a taxable supply of services, unless there exists a legal relationship between the companies involving reciprocal obligations under which services are supplied for consideration in the form of an adjustment, thereby establishing a direct link between the supply of the services and the adjustment.

ECJ: transfer pricing adjustments and VAT

The referring court must now assess the present case in light of the guidance provided by the ECJ. Should the court conclude that the adjustments do not constitute consideration for a supply of services but rather a subsequent adjustment of the vehicle price, the effects of such an adjustment on the taxable amount of the supply must be examined.

For practice, the specific modalities of transfer pricing adjustments are therefore decisive and must be assessed on a case-by-case basis.

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