

# Austrian Tax News

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## Interest rate adjustments as of 16 September 2026

### Content

- 01 Interest rate adjustments as of 16 September 2026
- 02 Legislative package on incentivizing work beyond retirement age
- 02 MoF: Update of the Cash Register Decree
- 03 MoF-Decree on the Shortfall Surcharge under Sec 30a Fiscal Criminal Act

On 11 September 2026, the MoF published the [Decree on the Adjustment of Interest Rates](#) (Erlass betreffend Zinsanpassung; German version only) for deferral, late payment, suspension, appeal and VAT interest (2026-0.751.362), which replaces the decree 2025-0.444.172 of 6 June 2025.

#### Why are the interest rates changing?

Interest rates under the Federal Fiscal Code (Bundesabgabenordnung) are linked to the base interest rate. Following the ECB's most recent key interest rate increase, the base interest rate increased to 2.03% per year.

#### Which interest rates apply as of 16 September 2026?

Interest on deferred payments is set at 4.5 percentage points above the base interest rate. All other interest rates are set at 2 percentage points above it. From 16 September 2026, interest rates are as follows:

|                          |                          |
|--------------------------|--------------------------|
| ▪ Deferral interest:     | 6.53% (previously 6.03%) |
| ▪ Late payment interest: | 4.03% (previously 3.53%) |
| ▪ Suspension interest:   | 4.03% (previously 3.53%) |
| ▪ Appeal interest:       | 4.03% (previously 3.53%) |
| ▪ VAT interest:          | 4.03% (previously 3.53%) |



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# Legislative package on incentivizing work beyond retirement age

*Social Security Act* On 23 September 2026, the Austrian Parliament adopted the [Legislative Package](#) (German version only) on incentivizing work beyond retirement age, which provides tax and social security relief for individuals who continue to work after reaching the statutory retirement age, applicable from 1 January 2027. The key measures include an activity exemption of up to EUR 15,000 per year and the elimination of the employee contribution to pension insurance.

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

## MoF: Update of the Cash Register Decree

*Value Added Tax Act* On 29 September 2026, the updated [Cash Register Decree](#) (Erlass zur Einzelaufzeichnungs-, Registrierkassen- und Belegerteilungspflicht, 2026-0.812.460; German version only) was published. The decree clarifies the simplified rules for issuing digital receipts. These rules are applicable from 1 October 2026 following an amendment to Sec 132a Federal Fiscal Code (Bundesabgabenordnung).

### **What are the changes introduced by the updated decree?**

Compared with the previous version of the decree dated 23 June 2026 (2026-0.531.449), the main changes concern the electronic issuance of receipts via screen display (section 4.2). Businesses can still make available digital receipts directly to the recipient, for example by e-mail or app. Providing the receipt remains the business's responsibility. The decree also states that electronic receipts may be made available on site by reading them from a screen display ("digital take-away"). The following conditions apply:

- The receipt must be readable immediately after payment (in direct temporal and spatial context).
- No necessity for the customer to move to another location.
- The screen must face the customer.
- The receipt must be displayed long enough.
- Reading the receipt must be as easy as possible.

Section 4.7 of the decree states explicitly that the statutory obligation to accept and take receipts also applies to electronic receipts. It also recommends that businesses keep a printing facility on their premises.

In addition, recipients and tax officials may request a paper receipt at any time, but no later than by the close of business on the day of the transaction.

# MoF-Decree on the Shortfall Surcharge under Sec 30a Fiscal Criminal Act

*Fiscal Criminal Act* The [MoF-Decree on the Shortfall Surcharge](#) (Durchführungserlass zu § 30a FinStrG, 2026-0.639.447; German version only) dated 29 July 2026 provides guidance on the provisions on imposing a shortfall surcharge (Verkürzungszuschlag) under Sec 30a Fiscal Criminal Act (Finanzstrafgesetz, FinStrG). These provisions have applied since 1 January 2011, however, the decree also covers the new thresholds applicable since 1 January 2026.

## **When can a shortfall surcharge be imposed?**

The tax authorities can impose a shortfall surcharge in a tax audit or review if two conditions are met: The findings must lead to additional tax being assessed, and the underlying errors must raise suspicion of a fiscal criminal offence. According to the decree, any finding that results in additional tax claims can, in principle, already give rise to suspicion of a fiscal criminal offence committed with at least gross negligence. The decree names tax evasion, grossly negligent tax understatement and fiscal administrative offences under Sec 49 FinStrG as relevant offences.

The additional tax claims subject to suspicion must not exceed EUR 33,000 per assessment year (previously EUR 10,000) or EUR 100,000 for the entire audit period (previously EUR 33,000). If several audits or reviews are carried out at the same time or directly after one another, the additional amounts are added up.

## **How high is the shortfall surcharge?**

Since 1 January 2026, the shortfall surcharge has been 10% for additional tax claims of up to EUR 50,000. If the additional tax claims exceed EUR 50,000, the surcharge will increase to 15% for the total additional tax claims.

## **When is a shortfall surcharge not available?**

A shortfall surcharge cannot be imposed in particular if fiscal criminal proceedings are already pending, a voluntary self-disclosure has been filed, or punishment appears necessary to prevent the taxpayer from reoffending.

If a voluntary self-disclosure has been filed for any tax covered by the audit or review, Sec 30a FinStrG is not available for the entire audit or review. This also applies if the voluntary self-disclosure relates to only one type of tax or one period.

## **Under which conditions is the taxpayer exempt from punishment?**

The taxpayer is exempt from punishment only if both the additional tax claim and the shortfall surcharge are paid on time. Payment must be made within one month of the assessment. The tax authorities can extend the period to pay additional tax claims to up to six months. However, payment of the shortfall surcharge cannot be deferred.

In addition, the taxpayer must, no later than 14 days after the additional tax claim is assessed, agree to the shortfall surcharge or apply for it to be imposed. The taxpayer must also validly waive the right to appeal against the shortfall surcharge.

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