



VAT standard rate

The standard VAT rate in Austria in 2024 is 20%.

Reduced rate

A reduced 10% VAT rate is applicable for electronic books (e-books) and publications.

Thresholds

EU-based companies can use the rules for low annual turnovers. Then the threshold is €10,000.

The €10,000 threshold does not apply to companies from third countries. They are obliged to register from the first sale, so the threshold for them is zero. Such businesses may register for non-Union OSS instead of registration in Austria.

Taxable persons in Austria are allowed not to register as VAT payers if their turnover from the sales of goods and/or services during the last 12 calendar months does not exceed €35,000.

Pieces of evidence

The list of criteria for determining the buyer's location is the same for the entire European Union:

Customer's permanent address;

Billing address (bank or electronic payment operator);
Internet Protocol (IP) address;
Telephone number;
The location of the customer's fixed landline through which the service is supplied to him;
Other commercially relevant information.

And if two of them are in Austria, then the customer can be identified as a Austrian.

E-services list

The legislation establishes that any product that is stored, delivered, and used in electronic format is considered a digital product. These are goods or services that a customer can receive by e-mail by downloading them from the Internet or by logging into a website. In particular, the law names the following as digital services:

Electronic books, images, movies, and videos, whether buying a copy from Shopify or using a service (for example Amazon Prime). In tax materials, these products are referred to as "Audio, visual or audiovisual products";
Downloadable and streaming music, whether buying an MP3 or using music services;
Cloud-based software and as-a-Service products (SaaS, PaaS, IaaS);
Websites, site hosting services, and Internet service providers;
Online ads and affiliate marketing.

Registration procedure

The registration procedure is similar in all European countries. In addition to the constituent documents, it is necessary to submit a completed application to the tax authority, in which you specify the basic data about the company:

Company's name, a trading name of the company (If applicable), full postal address, email address and website of the taxable person, name and phone number of the contact person;
National tax number (If applicable);
Country in which the taxable person has his place of business;
International bank account number or IBAN number and BIC;

An electronic declaration that the taxable person is not registered for VAT within the Union;
Date of commencement of using the scheme.

Registration in Austria does not require additional translations of constituent documents.

Tax representative

An entrepreneur who has neither a place of residence, a registered office, nor a permanent representative office in the EU is obliged to appoint a tax representative in Austria.

Keeping records

The records must be kept for 10 years from the end of the year in which the supply was made.

Filing VAT returns and payment date

Sales	Period
€35,000 – €100,000	Quarter
Over €100,000	Month

Companies are required to submit an annual VAT return.

The preliminary VAT return must be submitted no later than on the 15th (payment due date) of the second subsequent calendar month.

For non-EU OSS

The taxable person is required to submit the One Stop Shop VAT return electronically to the Member State of identification by the end of the month following the end of the calendar quarter covered by the return.

Q1: 1 January to 31 March 30 April

Q2: 1 April to 30 June 31 July

Q3: 1 July to 30 September 31 October

Q4: 1 October to
31 December 31 January (of the following year)
