

Austria

This guide is for e-commerce companies that sell online via web stores or at marketplaces.

VAT Standard rate

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

VAT Reduced rate

The rate of 13% and 10% is applied to some products.

Basically, reduced rates are applied to services. Products with a reduced rate include, for example, solid mineral fuel, heating oil, and gas oil. A complete list of preferential goods can be found in section 10 of the «Umsatzsteuergesetz».

See the summary of the [EU VAT rates](#)

Thresholds

From the 1st of July 2021, the distance selling thresholds were withdrawn and replaced by a unified threshold of €10,000 for all EU members.

In other words, VAT should be charged at the VAT rate of the customer's country of residence by companies whose annual taxable cross-border turnover is over €10,000.

Deductible VAT

To check if you have exceeded the threshold, add together the total value of distance sales. You should exclude:

- Intra-Community supplies of goods;
- Supplies of new means of transport or of goods that are subject to excise duty;
- Those supplies for which the margin scheme is applicable.

If you paid invoices before VAT registration you may deduct them after your registration.

Registration procedure

For VAT registration the company will be required to complete and submit a VAT registration form, along with supporting documentation:

Verf 19: questionnaire for the assessment procedure.

In addition: indication of sales channels (e.g. homepage, catalog, etc.)

Note: distance sellers are usually not allocated a VAT number since they only need a tax account number to account for the VAT due.

- Verf 26: specimen signature sheet;
- Valid VAT number or certificate of registration as a taxable person (entrepreneur) issued by the Tax Office of the Member State the entrepreneur has established his business in (original);
- Copy of the company statutes;
- Copy of the manager's passport/ID;
- Copy of the certificate of registration.

Tax representative

The appointment of a Fiscal Representative is only mandatory if the supplier has no permanent address, seat or fixed establishment in an EU Member State and if there

is no appropriate mutual agreement procedure. The fiscal representative has to be an authorized recipient as well.

Disclosure/Report of Incorrect or Incomplete Tax Declaration

If you have exceeded the Austrian distance selling threshold of €35,000 in previous years, but have not declared these supplies in Austria, you have to subsequently correct this and declare them in Austria. You can either report an incorrect or incomplete tax declaration to the tax authorities or fully disclose these supplies.

VAT payment date

The dates for VAT payment are as follows:

January by 15 February (preliminary VAT return);
2019 by 30 June 2020 online or 30 April 2020 on the paper (annual VAT return).

VAT returns filing

A taxpayer must transmit tax returns to the Graz-Stadt Tax Office by electronic means. Lovat platform supports digital submission.

The period for submitting preliminary VAT returns is generally the calendar month.

If the Annual taxable turnover (net) for the previous calendar year is from €30,000 up to €100,000, the business owner must submit quarterly preliminary returns, but if the Annual taxable turnover (net) for the previous calendar year exceeds €100,000 – monthly preliminary returns.

A tax return must be filed even if no transactions have been performed during the relevant calendar month.

The dates for filing tax returns are as follows:

January – by 15th of February;
February – by 15th of March.

Annual VAT return – by 30th June 2020 online or 30th April 2020.

At the Lovat portal you can see your deadlines.