



AUSTRIA

National Report on tax policy developments

since January 2011

1. Place of supply of services (Art 53 VAT-Directive)

According to the directive 2008/8/EC from 1st January 2011 the place of supply of services relating to cultural, artistic, educational [...] or similar activities to a taxable person acting as such (B2B) shall be the place where that person has established his business. This rule has been implemented in Austrian Law. Thus, the general rule (§ 3a Abs 6 UStG) is applicable with the exception of admission to cultural, artistic, educational [...] or similar events, such as fairs and exhibitions, supplied to a taxable person. The place of supply of such services shall be the place where those events actually take place (§ 3a Abs 11 und 11a UStG from 1.1.2011).

2. Reverse Charge mechanism in certain cases

Austrian VAT Act stipulates that the person liable for payment of VAT is the taxable person to whom the supply of „construction work“ is rendered if the person also supplies construction services. From 1st January 2011 **cleaning services** in relation to immovable property are also included under the term of „construction work“ (§ 19 Abs 1a UStG from 1.1.2011). Thus, the reverse charge mechanism applies in such cases.

From 16.6.2010 the Reverse Charge mechanism is also applicable in case of trading with **greenhouse gas emission allowance** when rendered B2B (§ 19 Abs 1e UStG from 16.6.2010).

3. VAT returns by electronic means

From 1st January 2011 taxable persons rendering supplies and services between EUR 30.000 and 100.000 are obliged to file their VAT statements and returns by electronic means. Yearly VAT returns only have to be filed, if supplies and services rendered exceed a maximum threshold of EUR 30.000 a year (§ 21 para 2 and para 6 UStG from 1.1.2011).

4. New threshold for Distance selling

From 1st January 2011 Austria lowered the threshold for distance selling. If the level of sales rendered to private individuals in Austria exceed a threshold of EUR 35.000



CONFEDERATION
FISCALE
EUROPEENNE

(former threshold EUR 100.000) then the supplier must register for VAT and charge VAT at the rate applicable in Austria (Art 3 BMR from 1.1.2011).