

To the

- Austrian Tax Office, PO Box 260, 1000 Vienna
- Tax Office for Large Enterprises, PO Box 251, 1000 Vienna

2024



Please complete this form using only your keyboard and screen. The heavily bordered fields must be completed.

Tax number
NAME/DESIGN OF THE COMPANY

Legal provisions without further designation refer to the Value Added Tax Act 1994 (UStG 1994). Further explanations can be found in the **U 1a completion guide**.

Information on electronic tax returns can be found at bmf.gv.at or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>). Information on VAT can be found at bmf.gv.at under Findok - Guidelines - (VAT Guidelines 2000) and under Taxes - Self-Employed Entrepreneurs - VAT.

VAT return for 2024

Please check the relevant box!

ADDRESS and telephone number																																											
The company includes subsidiaries																																											
<input type="checkbox"/> no	<input type="checkbox"/>																																										
<input type="checkbox"/> yes	if yes, number of controlled companies <input style="width: 40px;" type="text"/>																																										
Financial year different from the calendar year (to be completed only in these cases)																																											
The sales of the financial year are explained																																											
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td> <td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td> <td style="text-align: center;">M</td><td style="text-align: center;">M</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td><td style="text-align: center;">J</td> </tr> <tr> <td colspan="6" style="text-align: center;">from the</td> <td colspan="6" style="text-align: center;">until</td> <td colspan="6" style="text-align: center;">and from</td> <td colspan="6" style="text-align: center;">until</td> </tr> </table>	M	M	J	J	J	J	M	M	J	J	J	J	M	M	J	J	J	J	from the						until						and from						until						
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from the						until						and from						until																									

Calculation of VAT:	Assessment basis 1) Amounts in euros and cents
Supplies, other services and own consumption: a) Total amount of the assessment bases for the assessment period 2024 for Deliveries and other services (excluding the own consumption listed below) including advance payments (each without VAT)	<input style="width: 40px;" type="text"/> 000
b) plus own consumption (Section 1, Paragraph 1, Item 2, Section 3, Paragraph 2 and Section 3a, Paragraph 1a)	<input style="width: 40px;" type="text"/> 2001 +
c) less turnover for which the tax liability is calculated in accordance with Section 19, paragraph 1, second sentence, and has been transferred to the service recipient in accordance with Section 19 (1a), (1b), (1c), (1d) and (1e)	<input style="width: 40px;" type="text"/> 3021 -
sum	
Of which tax-free WITH input tax deduction according to	
a) Section 6 paragraph 1 item 1 in conjunction with Section 7 (export deliveries)	<input style="width: 40px;" type="text"/> 4011 -
b) Section 6 (1) No. 1 in conjunction with Section 8	<input style="width: 40px;" type="text"/> 5012 -
(contract processing) c) Section 6 (1) Nos. 2 to 6 and Section 23 (5) (maritime shipping, aviation, cross-border Passenger transport, diplomats, advance travel services in third countries, etc.), Section 28 Paragraph 62 (zero rate for the supply and installation of photovoltaic modules up to 31.12.2025)	<input style="width: 40px;" type="text"/> 6015 -
d) Article 6(1) (intra-Community supplies without the following vehicle deliveries to be listed separately)	<input style="width: 40px;" type="text"/> 7017 -
e) Article 6(1), where supplies of new vehicles to customers without a VAT number or by vehicle suppliers in accordance with Article 2.	<input style="width: 40px;" type="text"/> 8018 -
Of which tax-free WITHOUT input tax deduction according to	
a) Section 6 (1) (9) (a) (real estate sales)	<input style="width: 40px;" type="text"/> 9019 -
b) Section 6 (1) No. 27 (small business owners)	<input style="width: 40px;" type="text"/> 10016 -
c) § 6 Abs. 1 Z _____ (other tax-free sales without input tax deduction)	<input style="width: 40px;" type="text"/> 11020 -
Total amount of taxable supplies, other services and own consumption (including taxable advance payments)	

1) Minus signs must be used when completing the declaration, unless pre-printed.

Bund
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Finanzen





	Assessment basis	VAT
Of this, the following are to be taxed:		
20% standard tax rate	12 022	
10% reduced tax rate	13 029	+
13% reduced tax rate	14 006	+
19% for Jungholz and Mittelberg	15 037	+
10% additional tax for flat-rate agricultural and forestry businesses	16 052	+
7% additional tax for flat-rate agricultural and forestry businesses	17 007	+
Also subject to tax:		
Tax liability according to Section 11 paragraphs 12 and 14, Section 16 paragraph 2 and Article 7 paragraph 4	18 056	+
Tax liability according to Section 19 Paragraph 1 second sentence, Section 19 Paragraphs 1c, 1e and Article 25 Paragraph 5	19 057	+
Tax liability according to Section 19 Paragraph 1a (construction services)	20 048	+
Tax liability according to Section 19 Paragraph 1b (security ownership, retention of title and Properties in foreclosure proceedings)	20 044	+
Tax liability according to Section 19 Paragraph 1d (Scrap and Waste Materials, Regulation BGBl. II No. 129/2007; Video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold (Regulation Federal Law Gazette II No. 369/2013)	20 032	+
Intra-Community acquisitions:	Assessment basis	
Total amount of the assessment bases for Intra-Community acquisitions Of which	21 070	
tax-free according to Article 6 (2) and Section 28 (62) (zero rate for intra-Community acquisitions of photovoltaic modules until 31.12.2025)	22 071	—
Total amount of taxable intra-Community acquisitions		
Of this, the following are to be taxed:	23	
20% standard tax rate	072	+
10% reduced tax rate	073	+
13% reduced tax rate	008	+
19% for Jungholz and Mittelberg	088	+
Non-taxable acquisitions: Acquisitions	24	
pursuant to Article 3(8), second sentence, which have been taxed in the Member State of destination. Acquisitions pursuant to	076	
Article 3(8), second sentence, which have been taxed in accordance with Art. 25 para. 2 are deemed to be taxed in the country	077	
Subtotal (VAT)		
Calculation of deductible input tax:	25	
Total amount of input taxes [including the flat-rate input taxes (codes 084, 085, 086, 078, 068, 079) but excluding the other separately stated Input tax amounts (codes 061, 083, 065, 066, 082, 087, 089, 064, 063, 067)]	060	—
Flat-rate input tax included in code 060: a) Flat-rate tax according to Section 14 (1) (basic flat-rate tax)	26 084	
b) Druggists, Regulation BGBl. II No. 229/1999	085	
c) Certain groups of entrepreneurs, Regulation BGBl. No. 627/1983, Regulation BGBl. II No. 48/2014	086	
d) Food retailers or general retailers, Regulation BGBl. II No. 228/1999	078	
e) Commercial agents, Regulation BGBl. II No. 95/2000	068	
f) Artists and writers, Regulation BGBl. II No. 417/2000	079	





Input tax amounts to be stated separately: Input tax relating to the import VAT paid (Section 12 (1) (2) (a))	<input type="checkbox"/> 27	061	—
Input tax relating to the amount owed and recorded on the tax account Import VAT (Section 12 (1) (2) (b))	<input type="checkbox"/> 28	083	—
Input tax from intra-Community acquisitions	<input type="checkbox"/> 29	065	—
Input tax relating to the tax liability pursuant to Section 19, paragraph 1, second sentence, Section 19 paragraph 1c, 1e and in accordance with Article 25 paragraph 5	<input type="checkbox"/> 30	066	—
Input tax relating to the tax liability pursuant to Section 19 (1a) (construction services)	<input type="checkbox"/> 30	082	—
Input tax relating to the tax liability pursuant to Section 19 Paragraph 1b (security ownership, Retained title and properties in foreclosure proceedings)	<input type="checkbox"/> 30	087	—
Input tax relating to the tax liability pursuant to Section 19 (1d) (scrap and waste materials, Regulation BGBl. II No. 129/2007; video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, Regulation BGBl. II No. 369/2013) 30 089	<input type="checkbox"/>		—
Input tax for intra-Community supplies of new vehicles from Vehicle suppliers according to Art. 2	<input type="checkbox"/> 31	064	—
Not deductible according to Section 12 Paragraph 3 in conjunction with Paragraphs 4 and 5	<input type="checkbox"/> 32	062	+
Correction according to Section 12 Paragraphs 10 and 11	<input type="checkbox"/> 33	063	
Correction according to Section 16	<input type="checkbox"/> 34	067	
Total amount of deductible input tax			
Other corrections	<input type="checkbox"/> 35	090	
<input type="checkbox"/> Payload (plus sign) <input type="checkbox"/> Credit (minus sign)		095	
Advance payments made (minus sign) or credits made (plus sign)			
Results in <input type="checkbox"/> Residual debt <input type="checkbox"/> Credit			

Chamber levy obligation

(Section 122 of the Economic Chamber Act) is present:

 and

The following chamber levy was paid for 2024:

(only to be completed if no different financial year applies)

Please note: Certain adverse consequences of not paying VAT advance payments on time (enforcement measures, initiation of financial criminal proceedings) can be avoided by promptly paying the outstanding balance already due.

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I am aware that the information will be verified and that incomplete or incorrect information is punishable by law. Should I subsequently discover that the above declaration is incorrect or incomplete, I will notify the tax office immediately (Section 139 of the Federal Tax Code).

IMPORTANT NOTE: Do not submit **any original documents/receipts**, as all documents received by the tax office are destroyed after electronic registration in accordance with data protection regulations! However, please keep them for at least **7 years** for possible auditing.

You can submit this declaration even more easily without paper via [bmf.gv.at](https://www.bmf.gv.at) (FinanzOnline).

FinanzOnline is available to you free of charge and around the clock and does not require any special software.

Tax representative (name, address, telephone number)
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Date, signature or company signature

