

# 2020



Please fill out in CAPITAL LETTERS and only in black or blue colour. Enter amounts in euros and cents (right-justified).

Data Protection Policy at [bmf.gv.at/datenschutz](https://bmf.gv.at/datenschutz) or in printed form at all tax and customs office locations

Tax number  
  
 NAME (OF COMPANY)

Legal provisions without further designation refer to the Austrian Value Added Tax Act 1994 (UStG 1994).  
 For further explanations see the completion instructions **U 1a**.

Information on electronic filing of the return can be found at [bmf.gv.at](https://bmf.gv.at) or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>).  
 Information on turnover tax can be found at [bmf.gv.at](https://bmf.gv.at) in section Findok – Guidelines (Austrian Value Added Tax Guidelines 2000) and Taxes – Self-employed entrepreneurs – Turnover tax.

## VAT return for 2020

Please tick as applicable.

ADDRESS and telephone number

The company comprises subsidiaries  
 no  
 yes if yes, number of subsidiaries

Business year deviating from the calendar year (to be filled in only in these cases)  
 The turnover for the business year is declared as follows  
 M M J J J J M M J J J J M M J J J J M M J J J J  
 from  to  and from  to

PLEASE DO NOT WRITE INTO THIS GREY FIELD

| Calculation of VAT:  | Tax assessment base <sup>1)</sup><br>Amounts in euros and cents |              |
|--|---|--------------|
| <b>Deliveries, other services and internal consumption:</b> <input type="checkbox"/> 1   |   |              |
| a) Total amount of the tax assessment bases for the assessment period <b>2020</b> for supplies and services (excluding the following internal consumption) including partial payments (in each case excluding VAT)                                 | <input type="text"/>  | <b>000</b>   |
| b) plus internal consumption (§ 1 I 2, § 3 II and § 3a Ia)   | <input type="text"/>  | <b>001</b> + |
| c) less turnover for which the tax liability pursuant to § 19 I 2 and § 19 Ia, Ib, Ic, Id and Ie has been transferred to the service recipient.  | <input type="text"/>  | <b>021</b> - |
| <b>Total</b>   |   |              |
| <b>Of which tax-exempt WITH input tax deduction pursuant to</b>  |   |              |
| a) § 6 I 1 in conjunction with § 7 (export deliveries)   | <input type="text"/>  | <b>011</b> - |
| b) § 6 I 1 in conjunction with § 8 (contractual processing)  | <input type="text"/>  | <b>012</b> - |
| c) § 6 I 2 to 6 as well as § 23 V (maritime shipping, aviation, international passenger transport, diplomats, advance travel on third territory, etc.) and § 28 L (zero rate for the delivery of protective masks from 14-APR-2020 to 31-JUL-2020) | <input type="text"/>  | <b>015</b> - |
| d) Art. 6 I (intra-Community deliveries with exception of the vehicle deliveries to be listed separately)  | <input type="text"/>  | <b>017</b> - |
| e) Art. 6 I, provided that deliveries of new vehicles were performed to customers without VAT ID N <sup>o</sup> or by vehicle suppliers in accordance with Art. 2.   | <input type="text"/>  | <b>018</b> - |
| <b>Of which tax-exempt WITHOUT input tax deduction pursuant to</b>   |   |              |
| a) § 6 I 9 a (real estate turnover)  | <input type="text"/>  | <b>019</b> - |
| b) § 6 I 27 (small entrepreneur)   | <input type="text"/>  | <b>016</b> - |
| c) § 6 I _____ (other tax-exempt turnover without input tax deduction)   | <input type="text"/>  | <b>020</b> - |
| <b>Total</b> of the taxable supplies, other services and internal consumption (including taxable partial payments)   |   |              |

<sup>1)</sup> Minus signs, if and insofar as not pre-printed, are to be used when completing the declaration.

bmf.gv.at

Bundesministerium  
Finanzen



|  | Assessment base | Value Added Tax (VAT) |
|--|-----------------|-----------------------|
| <b>Thereof to be taxed at:</b>   |                 |                       |
| 20% standard tax rate <span style="float: right;">12 022</span>  |                 |                       |
| 10% reduced tax rate <span style="float: right;">13 029</span>   |                 | +                     |
| 13% reduced tax rate <span style="float: right;">006</span>  |                 | +                     |
| 19% for Jungholz and Mittelberg <span style="float: right;">15 037</span>  |                 | +                     |
| 10% additional tax for agricultural and forestry operations subject to flat-rate taxation <span style="float: right;">16 052</span>  |                 | +                     |
| 7% additional tax for agricultural and forestry operations subject to flat-rate taxation <span style="float: right;">17 007</span>   |                 | +                     |
| 5% for turnover pursuant to § 28 LII 1 from 01-JUL-2020 to 31-DEC-2020 <span style="float: right;">17 009</span>   |                 | +                     |
| <b>Further to be taxed:</b>  |                 |                       |
| Tax liability according to § 11 XII and XIV, § 16 II and pursuant to Art. 7 IV <span style="float: right;">18 056</span>   |                 | +                     |
| Tax liability pursuant to § 19 I 2, § 19 Ic, Ie as well as pursuant to Art. 25 V <span style="float: right;">19 057</span>   |                 | +                     |
| Tax liability pursuant to § 19 Ia (construction services) <span style="float: right;">20 048</span>  |                 | +                     |
| Tax liability pursuant to § 19 Ib (transfer by way of security, ownership subject to retention of title and plots of land in compulsory auction proceedings) <span style="float: right;">20 044</span>   |                 | +                     |
| Tax liability pursuant to § 19 Id (scrap and waste materials, Ordinance BGBl. II N° 129/2007; video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, ordinance BGBl. II N° 369/2013). <span style="float: right;">20 032</span> |                 | +                     |
| <b>Intra-Community acquisitions:</b>   | Assessment base |                       |
| Total amount of the assessment bases for intra-community acquisitions <span style="float: right;">21 070</span>  |                 |                       |
| Of these, tax-exempt pursuant to Art. 6 II and § 28 L (zero rate for intra-Community acquisitions of protective masks from 14-APR-2020 to 31-JUL-2020) <span style="float: right;">22 071</span>   | -               |                       |
| <b>Total amount</b> of the taxable intra-Community acquisitions  |                 |                       |
| <b>Thereof to be taxed at:</b>   |                 |                       |
| 20% standard tax rate <span style="float: right;">23 072</span>  |                 | +                     |
| 10% reduced tax rate <span style="float: right;">073</span>  |                 | +                     |
| 13% reduced tax rate <span style="float: right;">008</span>  |                 | +                     |
| 19% for Jungholz and Mittelberg <span style="float: right;">088</span>   |                 | +                     |
| 5% for turnover pursuant to § 28 LII 1 from 01-JUL-2020 to 31-DEC-2020 <span style="float: right;">010</span>  |                 | +                     |
| <b>Non-taxable acquisitions:</b>   |                 |                       |
| Acquisitions pursuant to Art. 3 VIII 2 that are taxed in the Member State of the destination location <span style="float: right;">076</span>   |                 |                       |
| Acquisitions pursuant to Art. 3 VIII 2 that are deemed taxed domestically pursuant to Art. 25 II <span style="float: right;">077</span>  |                 |                       |
| <b>Subtotal (VAT)</b>  |                 |                       |
| <b>Calculation of deductible input tax:</b> <span style="float: right;">25</span>  |                 |                       |
| Total amount of <b>input taxes</b> [including input tax determined at a flat rate (codes <b>084, 085, 086, 078, 068, 079</b> ) but excluding the input tax amounts to be reported separately (codes <b>061, 083, 065, 066, 082, 087, 089, 064, 063, 067</b> )] <span style="float: right;">060</span>    |                 | -                     |
| <b>Input taxes determined at a flat rate that are included in code 060:</b> <span style="float: right;">26</span>  |                 |                       |
| a) Flat-rate taxation pursuant to § 14 I 1 (basic flat rate) <span style="float: right;">084</span>  |                 |                       |
| b) Chemists, Ordinance BGBl. II N° 229/1999 <span style="float: right;">085</span>   |                 |                       |
| c) Certain groups of entrepreneurs, Ordinance BGBl. N° 627/1983, Ordinance BGBl. II N° 48/2014 <span style="float: right;">086</span>  |                 |                       |
| d) Food retailer or general merchandise dealers, Ordinance BGBl. II N° 228/1999 <span style="float: right;">078</span>   |                 |                       |
| e) Commercial agents, Ordinance BGBl. II N° 95/2000 <span style="float: right;">068</span>   |                 |                       |
| f) Artists and writers, Ordinance BGBl. II N° 417/2000 <span style="float: right;">079</span>  |                 |                       |





|  |    |     |   |
|--|----|-----|---|
| <b>Input tax amounts to be reported separately:</b>  |    |     |   |
| Input taxes relating to the import VAT paid (§ 12 I 2 a)   | 27 | 061 | — |
| Input taxes relating to the import turnover tax owed and posted on the tax account (§ 12 I 2 b).   | 28 | 083 | — |
| Input taxes from intra-Community acquisition of goods  | 29 | 065 | — |
| Input taxes relating to the tax liability pursuant to § 19 I 2, § 19 Ic, Ie and pursuant to Art. 25 V  | 30 | 066 | — |
| Input taxes relating to the tax liability pursuant to § 19 Ia (construction services)  | 30 | 082 | — |
| Input taxes relating to the tax liability pursuant to § 19 Ib (transfer by way of security, ownership subject to retention of title and real estate in compulsory auction proceedings)   | 30 | 087 | — |
| Input taxes relating to tax liability pursuant to § 19 Id (Scrap and waste materials, Ordinance BGBl. II № 129/2007; video game consoles, laptops, tablet computers, gas and electricity certificates, metals, investment gold, regulation BGBl. II № 369/2013). | 30 | 089 | — |
| Input taxes for intra-Community deliveries of new means of transport by vehicle suppliers pursuant to Art. 2   | 31 | 064 | — |
| Of which not deductible pursuant to § 12 III in conjunction with IV and V  | 32 | 062 | + |
| Correction pursuant to § 12 X and XI   | 33 | 063 |   |
| Correction pursuant to § 16  | 34 | 067 |   |
| <b>Total amount of deductible input tax</b>  |    |     |   |
| <b>Other corrections</b>   | 35 | 090 |   |
| <input type="checkbox"/> <b>Payment charge</b> (plus sign) <input type="checkbox"/> <b>Credit</b> (minus sign)   |    | 095 |   |
| Advance payments made (minus sign) or credit granted (plus sign)   |    |     |   |
| <b>Result</b> <input type="checkbox"/> <b>Remaining debt</b> <input type="checkbox"/> <b>Credit</b>  |    |     |   |

Chamber contribution obligation (§ 122 of the Austrian Chamber of Commerce Act) applies:  yes

Chamber contribution to the following amount was paid for 2020: (to be filled in only if there is no deviating business year)

**Please note:** Certain adverse consequences of belated payment of the turnover tax advance payments (enforcement measures, initiation of financial criminal proceedings) can be avoided by immediate payment of the remaining debt already due.

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I understand that the information will be checked, and that incomplete or incorrect disclosure of information is punishable. Should I subsequently find that the above declaration is incorrect or incomplete, I will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).

**IMPORTANT NOTE:** Please do not send **any original documents**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these for at least **7 years** for a possible inspection.

**You can submit this declaration even more easily electronically at bmf.gv.at (FinanzOnline). FinanzOnline is available to you free of charge around the clock and requires no special software.**

Tax representation (name, address, phone N<sup>o</sup>)

\_\_\_\_\_  
Date, signature or company signature, respectively

