



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

VAT return for 2021

Please tick as applicable.

bmf.gv.at

Bundesministerium

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Calculation of VAT:		Tax assessment base ¹⁾ Amounts in euros and cents	
Deliveries, other services and internal consumption:			
a) Total amount of the tax assessment bases for the assessment period 2021 for supplies and services (excluding the following internal consumption) including partial payments (in each case excluding VAT)	1	000	
b) plus internal consumption (§ 1 I 2, § 3 II and § 3a Ia)	2	001	+
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.	3	021	-
		Total	
Of which tax-exempt WITH input tax deduction pursuant to			
a) § 6 I 1 in conjunction with § 7 (export deliveries)	4	011	-
b) § 6 I 1 in conjunction with § 8 (contractual processing)	5	012	-
c) § 6 I 2 to 6 as well as § 23 V (maritime shipping, aviation, international passenger transport, diplomats, advance travel on third territory, etc.), § 28 LIV (zero rate for the delivery of protective masks from 22-JAN-2021 to 31-DEC-2021) and § 28 LIII 3 (in vitro diagnostics for COVID-19 and vaccines from 01-JAN-2021 to 31-DEC-2022)	6	015	-
d) Art. 6 I (intra-Community deliveries with exception of the vehicle deliveries to be listed separately)	7	017	-
e) Art. 6 I, provided that deliveries of new vehicles were performed to customers without VAT ID № or by vehicle suppliers in accordance with Art. 2.	8	018	-
Of which tax-exempt WITHOUT input tax deduction pursuant to			
a) § 6 I 9 a (real estate turnover)	9	019	-
b) § 6 I 27 (small entrepreneur)	10	016	-
c) § 6 I _____ (other tax-exempt turnover without input tax deduction)	11	020	-
Total of the taxable supplies, other services and internal consumption (including taxable partial payments)			

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

		Assessment base	Value Added Tax (VAT)
Thereof to be taxed at:			
20% standard tax rate	[12] 022		
10% reduced tax rate	[13] 029		+
13% reduced tax rate	[006]		+
19% for Jungholz and Mittelberg	[15] 037		+
10% additional tax for agricultural and forestry operations subject to flat-rate taxation	[16] 052		+
7% additional tax for agricultural and forestry operations subject to flat-rate taxation	[17] 007		+
5% for turnover pursuant to § 28 LII 1 from 01-JUL-2020 to 31-DEC-2021 or, in the case of newspapers and other periodicals, until 31-DEC-2020	[17] 009		+
Further to be taxed:			
Tax liability according to § 11 XII and XIV, § 16 II and pursuant to Art. 7 IV	[18] 056		+
Tax liability pursuant to § 19 I 2, § 19 Ic, Ie as well as pursuant to Art. 25 V	[19] 057		+
Tax liability pursuant to § 19 Ia (construction services)	[20] 048		+
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)	[20] 044		+
tax liability pursuant to § 19 Id (Scrap and waste materials, Ordinance BGBl. II № 129/2007; video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, Ordinance BGBl. II № 369/2013)	[20] 032		+
Intra-Community acquisitions:		Assessment base	
Total amount of the assessment bases for intra-community acquisitions	[21] 070		
Of which tax-exempt pursuant to Art. 6 II and § 28 LIV (zero rate for intra-Community acquisitions of protective masks from 22-JAN-2021 to 31-DEC-2021) and § 28 LIII 3 (COVID-19 in-vitro diagnostics and vaccines from 01-JAN-2021 to 31-DEC-2022)	[22] 071		
Total amount of the taxable intra-Community acquisitions			
Thereof to be taxed at:			
20% standard tax rate	[23] 072		+
10% reduced tax rate	[073]		+
13% reduced tax rate	[008]		+
19% for Jungholz and Mittelberg	[088]		+
5% for turnover pursuant to § 28 LII 1 from 01-JUL-2020 to 31-DEC-2021 or, in the case of newspapers and other periodicals, until 31-DEC-2020	[010]		+
Non-taxable acquisitions:			
Acquisitions pursuant to Art. 3 VIII 2 that are taxed in the Member State of the destination location	[24] 076		
Acquisitions pursuant to Art. 3 VIII 2 that are deemed taxed domestically pursuant to Art. 25 II	[077]		
Subtotal (VAT)			
Calculation of deductible input tax:		[25]	
Total amount of input taxes [including input tax determined at a flat rate (codes 084 , 085 , 086 , 078 , 068 , 079) but excluding the input tax amounts to be reported separately (codes 061 , 083 , 065 , 066 , 082 , 087 , 089 , 064 , 063 , 067)]		[060]	-
Input taxes determined at a flat rate that are included in code 060:		[26]	
a) Flat-rate taxation pursuant to § 14 I 1 (basic flat rate)		[084]	
b) Druggists, Ordinance BGBl. II № 229/1999		[085]	
c) Certain groups of entrepreneurs, Ordinance BGBl. № 627/1983, Ordinance BGBl. II № 48/2014		[086]	
d) Food retailer or general merchandise dealers, Ordinance BGBl. II № 228/1999		[078]	
e) Commercial agents, Ordinance BGBl. II № 95/2000		[068]	
f) Artists and writers, Ordinance BGBl. II № 417/2000		[079]	



Input tax amounts to be reported separately:	27	061	—
Input taxes relating to the import VAT paid (§ 12 I 2 a)			
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, gas and electricity certificates, metals, investment gold, Ordinance 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	
Total amount of deductible input tax			
Other corrections	35	090	
<input type="checkbox"/> Payment charge (plus sign)	<input type="checkbox"/> Credit (minus sign)	095	
Advance payments made (minus sign) or credit granted (plus sign)			
Result	<input type="checkbox"/> Remaining debt	<input type="checkbox"/> Credit	

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

Chamber contribution to the following amount was paid for 2021:
(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 **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 №)

Date, signature or company signature, respectively

