

# Completion instructions for the VAT return for 2021

If reference is made to legal provisions in the explanations without further designation, this refers to the provisions of the Austrian Value Added Tax Act 1994 (UStG 1994). The framed numbers refer to the explanatory figures shown in the VAT return.

**1** In code **000**, the sum of the **turnover (supplies and services) taxable** in accordance with § 1 I 1 for which the tax liability arose in the course of the assessment period must be declared. Taxable turnover includes both taxable and tax-exempt turnover, including turnover in which the tax liability is transferred to the service recipient (e.g. construction services in accordance with § 19 Ia). Since the service provider does not have to pay VAT on this turnover, this turnover is to be deducted again in code **021** (see also explanations for Item 3).

Code **000** also includes the partial payments received (see also the explanations in the next paragraph). Intra-community acquisitions (Article 1) are not to be indicated in this code, but in code **070**.

For **"tax-on-issue payers"** (taxation according to **agreed remunerations**), as a rule the tax liability arises at the end of the calendar month in which the deliveries or other services are carried out; this date is postponed by one calendar month if the invoice is issued only after the end of the calendar month in which the delivery or other service is carried out. If a tax-on-issue payer collects the remuneration or part of the remuneration before the service has been provided (partial payments or advance payments received), then the tax liability for this arises at the end of the calendar month in which the payment has been received, irrespective of whether an invoice has been issued (see also the explanations for Item 25 concerning input tax deduction from advance payments made).

In case of taxation on the basis of the **remunerations received**, the tax liability for supplies and services arises at the end of the calendar month in which the remunerations are collected. Taxation according to the remunerations collected is provided for entrepreneurs who carry out an activity of a type within the meaning of § 22 I of the Austrian Income Tax Act 1988 (e.g. writers, scientists, state-authorized and sworn civil engineers, lawyers, notaries, chartered accountants, artists). The tax office must allow these entrepreneurs upon request to calculate the turnover tax on the basis of agreed remunerations. Utility companies (gas, water, electricity and heating plants) and companies for waste disposal and the removal of rinsing water and waste are also taxed according to the remunerations collected. These entrepreneurs cannot file an application for taxation according to the agreed remuneration. In addition, the following entrepreneurs are taxed according to the collected remuneration: Farmers not required to keep accounts and tradespersons without accounting obligation; furthermore in particular landlords if they have achieved a turnover of no more than € 110,000 in one of the two previous calendar years. The tax office must allow these entrepreneurs upon request to calculate the turnover tax on the basis of agreed remunerations.

In the case of supplies and services, turnover is measured according to the remuneration. Remuneration is everything that the recipient of a supply or service has to spend to receive the supply or service. VAT is not part of the remuneration. In the case of partial payments, the amount collected must be stated, and the VAT attributable to it must be deducted from the amount collected. In two special cases (travel services pursuant to § 23 and second-hand goods pursuant to § 24), the turnover is essentially measured on the basis of the difference between the purchase price and the selling price less VAT.

**2** Use code **001** to declare the internal consumption for which the tax liability arose during the assessment period.

## Internal consumption is present in the following cases:

1. The entrepreneur withdraws items from the business (including benefits to employees). This also includes gifts worth more than € 40 that are given for entrepreneurial reasons (e.g. gifts to customers). This also includes withdrawal of the entire business or of a part of it (in particular the transfer by way of donation), whereby input tax deduction is enabled for the acquiring entrepreneur;

2. The entrepreneur uses company objects for purposes outside the company (including use by employees). Example: An entrepreneur uses her company minibus for private trips. For this to be classified as internal consumption under Items 1 and 2, the entrepreneur must have been entitled to input tax deduction for the entirety or a part of the object. Therefore, for example, there is no internal consumption if a business object was purchased by a private individual at that time (no input tax deduction) and is later withdrawn;
3. The entrepreneur performs other services for purposes outside the company (including purposes of the staff). Example: A building contractor has his workers carry out repairs in his private villa;
4. If and insofar as the entrepreneur incurs expenditure in Austria that relates to services that primarily serve the purposes of the enterprise and is not deductible according to income tax principles, e.g. because non-deductible representation expenses are incurred. This internal consumption also requires input tax deduction have been wholly or partly permissible for the goods concerned at that time.

The tax liability for internal consumption arises at the end of the calendar month in which the goods were removed or used, the services rendered, or the expenses incurred, respectively. The assessment base for internal consumption is (in each case without VAT included):

- in the case of Item 1: the replacement price (purchase price of a similar item or cost price) at the time of withdrawal;
- in the case of Item 2: the costs attributable to non-business use (e.g. the prorated motor vehicle costs attributable to private journeys);
- in the case of Item 3: the cost attributable to the services;
- in the case of Item 4: the expenditure concerned (expenses).

**3** In code **021**, that turnover is to be entered for which the tax liability is transferred to the service recipient. This concerns, for example, the turnovers (including partial payments) of entrepreneurs who provide construction services within the meaning of § 19 Ia, furnish supplies and certain other services in connection with scrap and waste materials (§ 19 Id, Scrap VAT Ordinance BGBl. II No 129/2007), turnovers from the transfer of greenhouse gas emission certificates the driver (§ 19 Ie lit. a) or turnovers from the supply of certain mobile communications devices and integrated circuits, if the remuneration reported in the invoice amounts to at least € 5,000 (§ 19 Ie lit. b). Furthermore, foreign entrepreneurs who are assessed for turnover tax in Austria must enter under this code number that turnover (works deliveries and other services) for which the tax liability is transferred to the beneficiary in accordance with § 19 I 2.

All turnover mentioned in code **021** must be reported in code **000**, but deducted again in code **021**.

**Non-taxable turnover** (e.g. turnover whose place of performance is abroad) does not have to be entered in code **000** or in code **021**.

**4** In the case of **tax-exempt deliveries abroad**, a distinction must be made between tax-exempt export deliveries, i.e. deliveries to countries outside the EU ("third countries", "third-country territories"), and tax-exempt intra-Community deliveries, i.e. deliveries to other EU countries (to the "rest of the Community territory"). Only tax-exempt export deliveries (§ 7) are to be entered in code **011**, while tax-exempt intra-Community deliveries (Art. 6 I in conjunction with Art. 7) are to be entered in code **017**. Tax-exempt export deliveries can be made both to entrepreneurs and to private individuals in the third-country territory. The input tax deduction remains applicable ("VAT exemption with input tax relief").

**5** Refers to **tax-exempt contractual processing**, if the processing or processed object enters the third-country territory (§ 8). The input tax deduction remains applicable here as well.

**6** Various other tax exemptions for which the input tax deduction remains applicable are included here.

**7** The **tax-exempt intra-Community deliveries** are to be mentioned here (see also Item 4), with the exception of the two cases mentioned in code **018**. Tax-exempt intra-Community deliveries generally require the customer to be an entrepreneur who acquires the item for his or her business, and the customer to have disclosed his or her VAT ID No. The input tax deduction remains applicable.

**8** The intra-Community deliveries of new vehicles are to be entered here in the following cases:

PLEASE NOTE: In these cases it is mandatory to fill in Form U 17 or U 17a and submit it to the responsible tax office.

#### **Deliveries of new vehicles to customers without VAT ID No**

If a new vehicle (e.g. a car up to 6 months from the first commissioning independent of the mileage and each car up to 6000 km mileage) has been delivered to another EU state by an entrepreneur who deals commercially in vehicles (e.g. car dealer) and the buyer has not submitted a VAT ID No, then this vehicle delivery is nevertheless tax-exempt. It must be reported separately here. The input tax deduction remains applicable.

#### **Vehicle suppliers pursuant to Art. 2**

This concerns the special case where a new vehicle is delivered to another EU country either by a private individual or by an entrepreneur who does not deal commercially in vehicles (cars) and is not entitled to deduct input tax on the vehicle. If such a vehicle were delivered in Austria, there would be no taxable turnover, but the VAT invoiced to the supplier for the vehicle at that time would not be deductible as input tax either. The delivery of a new vehicle to another EU country triggers a taxable turnover (the turnover must therefore also be mentioned above in code **000**), which is then tax-exempt, however. This delivery is linked to the right to input tax deduction for the new vehicle delivered to other EU countries; this input tax is to be deducted in code **064**.

**9** With code **019**, the tax-exempt turnovers begin, which are also associated with the loss of the input tax deduction ("VAT exemptions without input tax relief"). Code **019** is used to report real estate deliveries and internal consumption (e.g. withdrawal of a condominium previously used for business purposes or rented out). Within twenty years of the input tax deduction claimed for the property at that time, an input tax correction is made (see Item 33).

In the case of real estate deliveries, including internal consumption, it is possible to waive the tax exemption; in this case, the turnover is subject to the tax rate of 20% and may not be entered in code **019**; hence there is no input tax correction.

**10** The turnover of **small entrepreneurs** that is VAT-exempt without input tax relief are to be entered here. If your turnover (including your internal consumption) did not exceed € 35,000 net during the assessment period, you are automatically tax-exempt as a small entrepreneur. In this case, you may not invoice VAT nor assert an input tax deduction. For the turnover limit, turnover from auxiliary transactions including turnover of businesses and turnover that is tax-exempt pursuant to § 6 I 8 d and j, 9 b and d, 10 to 15, 17 to 26, and 28 is not recognised. Auxiliary transactions are sales of fixed assets (e.g. machines) as well as the sale of the entire business or a part of it. If your turnover exceeds the limit of € 35,000 net only once in a period of five years by a maximum of 15%, the exemption remains applicable. If you do not run your business in Austria (foreign entrepreneur), you are not entitled to tax exemption as a small entrepreneur.

You can waive the tax exemption for small entrepreneurs by submitting a written declaration; in this case, the turnover must be taxed in accordance with the general regulations, and you are also

entitled to input tax deduction ("standard taxation"). You can also submit this declaration together with this VAT return, but in a separate informal letter or in the form of Form U 12 available from the tax office. The declaration is binding on you for at least five calendar years. If you no longer wish to claim the standard taxation after 5 years (or later), you must revoke the standard taxation application in writing by the end of the first calendar month of the year for which you wish to claim the exemption without input tax relief again.

In the event of a change from VAT exemption without input tax relief to tax liability (either because of an option to tax liability, or because the small-entrepreneur limit has been exceeded) or vice versa (change from tax liability to VAT exemption without input tax relief), input tax corrections may occur (see explanations for Item 33).

**11** Code **020** includes the **other tax-exempt turnover (without right to input tax deduction)** to be specified. These are, for example, services in the money, credit and insurance industry, supervisory board remuneration, the turnover of caregivers and childminders or foster parents, the turnover of blind people with a maximum of three seeing employees, the turnover of private schools, and the turnover of non-profit sports associations.

The turnover of hospitals and health resorts, nursing homes and homes for the elderly, the blind and the infirm as well as youth homes is tax-exempt if generated by a corporation under public law or a non-profit institution. For nursing homes and homes for the elderly, homes for the blind and infirm, as well as youth homes, however, tax exemption may be waived by the tax office under certain conditions. In this case, the turnover is subject to the tax rate of 10%, and input tax deduction is permitted.

Furthermore, the turnover of physicians, psychotherapists and dental technicians as well as patient transport is tax-exempt. In these cases, it is not possible to waive the tax exemption.

The following applies to the letting of real estate: The letting of apartments is taxable at 10%. As a rule, the letting of real estate for business purposes is, except in the case of short-term letting, tax-exempt (in this case the turnover is to be entered in code **020**), but the landlord can also treat each individual turnover (for each business location, each other space) as taxable ("optional alternative"). However, this only applies if the tenant uses the property almost exclusively for turnovers that do not exclude input tax deduction. Then the standard tax rate of 20% is applied. If the landlord of business premises claims the tax exemption, the input tax deducted in the past may be corrected (see Item 33).

**12** The standard tax rate is 20%. At this tax rate, all taxable turnover is to be taxed for which no special (reduced) tax rate is provided.

**13** The following turnovers, among others, are subject to the **reduced tax rate of 10%** pursuant to § 10 II 1 to 8:

The supplies and internal consumption of the objects listed in Annex 1 to the Austrian Value Added Tax Act, in particular agricultural products, foodstuffs and food preparations, books, newspapers, as well as inter alia the letting of real estate for residential purposes, with the exception of the costs of heating (for the letting of business premises, see the explanations for Item 11), the services of associations of persons for the maintenance, administration or operation of the parts and installations of a property in which they have joint ownership and which are used for residential purposes (in the case of business premises in which residential property is owned, there is VAT exemption without input tax relief with optional alternative subject to the proviso that the tenant uses the property almost exclusively for turnover that does not exclude input tax deduction, whereby the turnover is then subject to the standard tax rate), accommodation in furnished living and sleeping quarters and the regularly associated ancillary services (including heating) and the letting (surrender of use) of land for camping purposes, certain services of charitable and ecclesiastic associations, passenger transport (except domestically by aircraft), waste collection, the turnover of private hospitals and health resorts, nursing homes and homes for the elderly and for blind and infirm persons.

The following turnovers, among others, are subject to the **reduced tax rate of 13%** pursuant to § 10 III 1 to 12:

The supplies and internal consumption of the objects listed in Annex 2 to the Austrian Value Added Tax Act, in particular live animals, plants, firewood, the turnover from activities as an artist (e.g. painter, sculptor, poet and artistic writer, but not specialist writers), the turnover of swimming pools and thermal treatment, private theatres and private concert events, private museums, circus performances and the performances of showpersons, the services of private youth, education, training, further training and recreation homes (e.g. crèches, kindergartens, after-school care facilities), and the transport of persons by air. Works of art (if supplied by the artist and in other special cases, if the so-called differential taxation is not applied);

The supply of wine by the agricultural operation (producer) is also subject to the reduced tax rate of 13% (see explanations for Item 14).

**14** The **supply and internal consumption of wine** by the producer is subject to the tax rate of 13%. In the case of wine produced from purchased grapes and for sales of wine from wine taverns restricted to local produce, the standard tax rate of 20% is applied. For farmers and foresters who are not required to keep accounts, this only applies if they have opted for regular taxation (five years binding effect); otherwise see Items 16 and 17.

**15** For turnover in the Jungholz and Mittelberg areas by entrepreneurs who have a residence, habitual abode or permanent establishment in these areas, the standard tax rate is reduced from 20% to 19% (to be entered in code **037**). However, the reduced tax rates of 10% and 13% are applicable.

**16** **17** Codes **052** and **007** are relevant only for farmers and foresters who are not required to keep accounts and who have not opted for standard taxation. As a rule, the flat-rate taxation does not result in any obligation to pay VAT nor in any possibility of a refund of input tax from the tax office for the turnover of these farmers and foresters. Only in the cases listed below does the farmer subject to flat-rate taxation actually have to pay the respective tax (additional tax) to the tax office without being able to have input tax refunded by the tax office.

**16** The additional tax of 10% applies if the sale is made to non-entrepreneurs, in particular to the sale of wine by wine farmers subject to flat-rate taxation in a wine tavern restricted to local produce or generally to the sale of wine produced from purchased grapes. The additional tax must also be paid for the sale of beverages that are not listed in Annex 1 to the Austrian Value Added Tax Act.

**17** The additional tax of 7% applies to the beverages listed under Item 16, provided that the sale is made to entrepreneurs.

The following turnovers, among others, are subject to the reduced tax rate of 5% from 01-JUL-2020 to 31-DEC-2021 pursuant to § 28 LII 1:

Serving of food and of beverages within the meaning of § 111 I of the GewO 1994, accommodation in living rooms and bedrooms and the letting (granting of right to use) of land for camping purposes, turnover from artistic activity, the provision of certain works of art (see Item 13), film screenings, circus performances, income from the activity as a cary, supply of books and electronic publications. For newspapers and other periodical printed matter, the tax rate of 5% applies until 31-DEC-2020.

**18** The VAT amounts invoiced by you incorrectly and therefore owed to the tax office (§ 11 XII and XIV) must be stated here. If the recipient of a delivery in another EU Member State has achieved treatment as a tax-exempt intra-Community supply by providing incorrect information to his/her domestic supplier (see Item 7), the recipient is liable for the loss of tax (Article 7 IV); this amount must likewise be reported in code **056**.

**19** In the following cases, the VAT is not owed by the performing entrepreneur, but by you as the customer (service recipient)

and is therefore to be entered in code **057**. However, you can immediately deduct the tax owed in code **066** as input tax again if you are not excluded from the input tax deduction as a rule (for example, due to VAT-exempt sales without input tax relief). The performing entrepreneur does not have to issue an invoice; the right to input tax deduction is nevertheless given.

Code **057** includes the following services:

1. Other services and work deliveries (e.g. construction of a building) provided to you by a foreign entrepreneur (§ 19 I 2)
2. Certain electricity and gas supplies by foreign entrepreneurs (§ 19 Ic)
3. Turnovers from the transfer of greenhouse gas emission certificates (§ 19 Ie lit. a) and turnovers from the supply of certain mobile communications devices and integrated circuits, if the remuneration reported in the invoice amounts to at least € 5,000 (§ 19 Ie lit. b)
4. Deliveries to the domestic recipient in the context of a triangular transaction (Art. 25 V)

It should be noted that in the cases of the transfer of the tax liability mentioned under Item 1 (§ 19 I 2), the time at which the tax liability arises cannot be postponed by later invoicing. In these cases, the tax liability generally arises at the end of the calendar month in which the service was provided.

**20** If you are the recipient of construction services (including partial payments) for which the tax liability is transferred, the tax is not owed by the performing entrepreneur, but by you as the service recipient. This omitted tax is to be entered in code **048**. If there is no exclusion from input tax deduction, you can deduct the tax owed again as input tax in code **082**.

Furthermore, in the case of deliveries in the context of transfer by way of security and retention of title, as well as in the case of real estate sales in the context of compulsory auction proceedings (§ 19 Ib), the tax liability is transferred to the service recipient. This omitted tax is to be entered in code **044**. If there is no exclusion from the input tax deduction, the tax owed can be deducted again by the service recipient as input tax in code **087**.

The tax liability transferred to you as the beneficiary for supplies and certain other services in connection with scrap and waste materials is to be entered in code **032** (§ 19 Id, Scrap VAT Ordinance BGBl. II № 129/2007). This also includes turnovers under the Anti-VAT-Fraud Ordinance (*Umsatzsteuerbetrugsbekämpfungsverordnung*, UStBBKV), BGBl. II № 369/2013 (video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals and investment gold), where the tax liability is also transferred to the beneficiary. If there is no exclusion from the input tax deduction, you can deduct the tax owed again as input tax in code **089**.

**21** You make an **intra-Community acquisition** if you receive a "cross-border delivery" from an entrepreneur of an EU member state in the context of your business (i.e. not for private purposes!), i.e. the delivery item enters Austria from another EU Member State. An intra-Community acquisition of goods is also deemed to have taken place if you transfer an object already attributable to your company but located in another Member State (e.g. the object is located in a foreign branch) from there to the national territory for good. In the case of only temporary use in Austria, there is no intra-Community acquisition of goods.

If and insofar as you are entitled to input tax deduction, you can immediately re-claim the VAT attributable to intra-Community acquisitions as input tax (code **065**). The acquisition tax for certain motor vehicles cannot be deducted as input tax (§ 12 II 2 b). Filing in the codes on intra-Community acquisition of goods serves, among other things, to monitor the correct taxation of cross-border transactions.

There is no intra-Community acquisition of goods if you are either an entrepreneur who carries out only turnover that is VAT-exempt without input tax relief (see Items 9, 10 and 11, thus also if you are a small entrepreneur who has not applied for standard taxation), or if you are a farmer or forester subject to flat-rate taxation (see Items 16 and 17), and if at the same time the intra-Community acquisitions of goods have not exceeded the acquisition threshold of € 11,000 either in the previous year or in the current year. If the acquisition threshold is exceeded only in the current year, acquisition tax is payable from the first acquisition

whereby the threshold is exceeded. Goods subject to consumption tax (e.g. tobacco products, wine and other alcoholic beverages) as well as new vehicles (for definition of "new vehicle" see Item 8) are always subject to the acquisition tax; these deliveries are therefore not included into the calculation of the acquisition threshold. The acquisition threshold may be waived (e.g. if the domestic VAT is lower than the foreign VAT in question); this waiver binds the entrepreneur for at least two calendar years, generally with regard to all acquisitions from other Member States.

**22** The special cases of tax-exempt acquisitions are to be deducted in code **071**. This includes, in particular, the acquisition of goods whose supply would be exempt from domestic tax, or whose importation from a third country would be tax-exempt. For the taxable acquisitions, the normal tax rates are applied (codes **072, 073 and 088**).

**23** See the explanations concerning Items 12, 13, 15 and 17.

**24** If you have used an Austrian VAT ID N<sup>o</sup> in the case of an intra-Community acquisition of an object that is located in the territory of another Member State at the end of the transport or dispatch, then this acquisition must as a rule be subject to Austrian acquisition tax due to the use of the Austrian VAT ID N<sup>o</sup>. However, you do not have to pay tax on this acquisition in Austria if it can be demonstrated that the acquisition was taxed in the Member State of the destination. Such acquisitions are to be listed not in code **070**, but only in code **076**.

In the case of so-called "triangular transactions" the acquisition is not to be taxed either, but only listed in code **077**, if the entrepreneur (acquirer) demonstrates that such a triangular transaction exists and he/she has fulfilled his/her obligation to declare (by inclusion into the "Recapitulative Statement").

**25** In code **060**, the tax amounts for the assessment period that are reported separately in invoices by other entrepreneurs for supplies or other services provided in Austria to the company, including the tax reported in an invoice for prepayments made, as well as the input taxes determined according to average rates, are to be declared. For tax-on-payment payers whose turnover pursuant to § 1 I 1 and 2 – wherein turnover from auxiliary transactions including turnover of businesses is not recognised – did not exceed € 2,000,000 in the preceding assessment period, the input tax deduction is subject to the additional condition that payment has been made.

Input tax deduction in connection with supplies and services requires at least 10% of their use to be for business purposes.

If, for example, a commercial agent purchases a minibus (entitled to input tax deduction) and makes 25% of its use for the purposes of his company, he can claim 100% input tax deduction; the private portion of 75%, including prorated depreciation for wear, is continuously subject to the internal consumption tax (see Item 2).

No input tax deduction is available for expenses that are wholly or predominantly non-deductible under income tax law. Input tax deduction is not permissible either in respect of the purchase (manufacture), hire or operation of passenger cars, station wagons or motorcycles, with the exception of driving school motor vehicles, motor vehicles for demonstration purposes, motor vehicles intended exclusively for commercial resale, and motor vehicles of whose use at least 80% is for the purpose of commercial passenger transport or commercial rental.

In the case of passenger cars or station wagons with a CO<sub>2</sub> emission value of 0 gram per kilometre (e.g. passenger cars or station wagons with exclusively electric or electrohydraulic drive), input tax deduction is possible under the general conditions of § 12 of the Austrian Value Added Tax Act 1994.

**26** The codes **084, 085, 086, 078, 068** and **079** include the input taxes determined at a flat rate, which must, however, already be included in code **060**. Flat-rate input tax rates provided for

certain occupational or professional groups or activities are to be entered here.

**27** In code **061**, the import VAT paid to the customs authority for goods imported for the company must be declared. This does not apply if and insofar as there is an exclusion from the input tax deduction.

**28** Input tax is to be entered in code **083** regarding the import VAT that was posted not to the customs office account but, making use of the option, to the tax office account of the entrepreneur for whom the goods were imported. This does not apply if and insofar as there is an exclusion from the input tax deduction.

**29** In code **065**, the total of the acquisition tax amounts according to codes **072 to 088** must be specified, provided that there is no exclusion from the input tax deduction.

**30** In codes **066, 082, 087** and **089**, the tax transferred to the service recipient is to be entered, provided there is no exclusion from the input tax deduction. For further details, please refer to the explanations for Items 19 and 20.

**31** In cases where a non-entrepreneur becomes an entrepreneur as a result of the supply of a new motor vehicle, he/she can claim an input tax deduction (see also the explanations for Item 8). According to Art. 12 III, input tax can be deducted only for the acquisition costs and not for operating costs incurred until the vehicle is resold as well; if the vehicle is resold at a lower price, the input tax deduction is limited to the tax amount fictitiously attributable to this lower price and may be made only when the intra-Community supply of the new vehicle is effected.

**32** In code **062**, the input taxes declared in codes **060, 061, 083, 065, 066, 082, 087** and **089** are to be reported, which are to be assigned to the so-called "turnover that is VAT-exempt without input tax relief" (see Items 9, 10 and 11) or turnover made abroad and that, if it had been effected in Austria, would have been VAT-exempt without input tax relief.

**33** **If the circumstances** that were decisive for the input tax deduction asserted in previous years **change during the assessment period**, the input tax deduction must be corrected on the basis of the provisions of § 12 X to XIII. The correction must be declared in code **063**. This applies also upon transition from VAT exemption without input tax relief to standard taxation and vice versa. Depending on whether the input tax deduction originally made is now inadmissible (e.g. sale of business premises without waiving the tax exemption, see also the explanations for Item 9), or whether an input tax deduction inadmissible at that time is now permissible (e.g. transition from small entrepreneur taxation to standard taxation), a reclaim for input tax or an input tax credit results.

**34** In code **067**, **input tax corrections** are to be made in accordance with § 16 I (change in the assessment base) and III (the remuneration being uncollectible).

**35** **Other corrections:**

This line is available for other corrections.

For example, remuneration corrections relating to turnover in previous assessment periods are to be recognised here, with the amount of tax (and not the tax assessment base) to be entered. Corrections for remunerations relating to turnover in the current assessment period are already to be considered in code **000**.

The credits resulting from the tax exemption for (initially taxed) export turnover of previous assessment periods in the cases of § 7 IV 2 are also to be entered here if the proof of export has been received only in the current assessment period.

**This instruction comprises only the most important notes for filling in the declaration. In cases of doubt, please contact your CPAs and tax advisors or the employees of the tax office responsible for you!**