



-  **Finanzamt Österreich**, Postfach 260, 1000 Wien
-  **Finanzamt für Großbetriebe**, Postfach 251, 1000 Wien

2023

Please fill in in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).

In any case, the fields with a strong border must be filled out.

In this statement, the use of a recognised ethnic group language is also permissible.

[illegible]

Attachment to income tax return E 1 for income from rental and leasing of developed and undeveloped properties for 2023

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988.

Fill out one attachment for each source of income.

Be aware that: In the case of rental associations (house associations), use form E 6b.

Please check the relevant box

Property			
Postcode		Place	
Street, square			
House number		Staircase	Door number
			State ¹⁾
<input type="checkbox"/>	Built lot		Unit value file number (EWAZ) <input type="text" value="1"/>
<input type="checkbox"/>	Undeveloped lot		
<input type="checkbox"/>	Landlord is (civil law) owner		
<input type="checkbox"/>	Lessor is entitled to usufruct		
<input type="checkbox"/>	Lessor is other beneficial owner		

<input type="checkbox"/> VAT gross system <input type="checkbox"/> 2	<input type="checkbox"/> VAT net system <input type="checkbox"/> 2
<input type="checkbox"/> I claim relief from double taxation based on the Federal Law Gazette II No. 474/2002 <input type="checkbox"/> 3	
Amount of surplus or loss to be eliminated <input type="checkbox"/> 4	9030

In the reporting year, a previously unlet property was let for the first time			5
<input type="checkbox"/>	As of 31.03.2012, the rented property (" old assets " was not subject to taxation, Section 30 para. 4) Amount of fictitious acquisition cost of the building ²⁾	6	9407
<input type="checkbox"/>	The rented property was subject to tax on 31.03.2012 (" new assets ") or was purchased afterwards Total actual acquisition cost (land and building)	7	9409
a)	The share of the total acquisition costs attributable to the building was determined in accordance with the Land Share Ordinance 2016 and amounts to <input type="checkbox"/> 60% <input type="checkbox"/> 70% <input type="checkbox"/> 80%	8	
b)	The share of the total acquisition costs attributable to the building was determined according to a different distribution ratio. This is a percentage:		
The building (excluding land) accounts for the total acquisition costs			9410

¹⁾ Enter only if the property is not in Austria please include the vehicle nationality sign of the state.

²⁾ In the case of a free purchase between the end of the rental period the legal predecessor or the termination of the tenancy in the course of a free acquisition and the renewed start of the leasing by the taxpayer a period of more than ten years, the fictitious acquisition costs can be used as the basis for depreciation (margin note 6432 Austrian Income Tax Guidelines 2000).



In the year of the declaration, the continuation or resumption of letting of a property that had already been let took place**a) Continuation of a letting of the legal predecessor without interruption**

- ☐ The rented property was acquired free of charge in the year of declaration. The depreciation for wear of the legal predecessor will be continued (depreciation continuation, 16 para. 1 line 8 lit. b)
- ☐ Decreases of tenths and fifteenths from the legal predecessor were adopted 9

b) Resumption of rental after interruption

- ☐ Letting was resumed in the year of declaration after an interruption.
The depreciation for wear is continued
The original tax base is 10 **9416**
- ☐ The original depreciation basis was the actual acquisition or production costs and the interruption took place before 01/01/2016.
An adjustment to the depreciation due to a changed proportion of the total acquisition costs were made (Section 16 para. 1 item 8 in conjunction with Section 124b item 284): 11 ☐ yes ☐ no

In the reporting year, the first rental took place after a withdrawal from business assets

- ☐ The property was taken from business assets and in the year of the declaration was first identified as private rented asset
Amount of the withdrawal value (depreciation for wear tax base) 12 **9417**

In the year of the declaration, the source of income was transferred or the rental was terminated

- ☐ The source of income was transferred in whole or in part free of charge
- ☐ The source of income has been sold in whole or in part
- ☐ The rental was terminated without the source of income being sold or transferred free of charge

In the declaration year, expenses according to Section 28 para. 2, 3 or 4, have been incurred:

- ☐ I submit an application for the distribution of expenses according to Section 28 para. 2
Amount of the total expenses to be apportioned in accordance with Section 28 Para. 2, which must be taken into account via application or must be apportioned 13 **9430**
- ☐ I am applying for the allocation of expenses according to Section 28 para. 3, amount of the total production costs to be allocated 14 **9440**
- Distribution period (at least 10, at most 15 years) Number of years
- ☐ I am applying for the allocation of expenses according to Section 28 para. 4, amount of the total expenses to be allocated according to Section 10 of the Austrian Tenancy Act 15 **9450**

Determining the income. 16

Revenue	17	9460
Income-related expenses		
Expenses to be taken into account in the assessment year according to Section 28 para. 2	13	9470
Expenses to be taken into account in the assessment year according to Section 28 para. 3	14	9480
Expenses to be taken into account in the assessment year according to Section 28 para. 4	15	9490
Depreciation for wear and tear (AfA) if it is not recorded under code 9134 and/or 9135	18	9500
Digressive depreciation for wear (Section 16 Para. 1 item 8 in conjunction with Section 7 Para. 1a)	19	9134
Accelerated building depreciation (Section 16 para. 1 item 8 lit. e)	20	9135
Payment for substance compensation in the case of reserved usufruct	21	9505
External financing costs	22	9510
Maintenance and/or repair costs deducted immediately		9520
Other income-related expenses		9530



Total income-related expenses (does not have to be filled in)	
Surcharge/discount pursuant to Section 28 para. 7	<input type="checkbox"/> 23 9414
Income surplus or income expense surplus (loss) [Please enter this amount in form E 1 for the rental and leasing income type (point 18.1)]	

IMPORTANT NOTE: Please send **no original documents/receipts**, as all documents arriving at the tax office are electronically archived and then destroyed in accordance with data protection regulations. Keep this for at least **7 years** for possible verification.

Records and documents relating to properties within the meaning of Section 6 (1) 9 litera a Austrian Value Added Tax Act 1994 must be retained for twenty-two years (Section 18 (10) Austrian Value Added Tax Act 1994).

It is even easier to submit this paperless declaration via 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

Explanations

1 If the source of income comes from a single property (for example condominium, rental property), enter the assessed value file number (EAWZ), postal code and location address. If several properties are rented as part of a single source of income (e.g. renting several condominiums in the same building to a tenant), it is sufficient to indicate a single property. In this case, always state the same property in the following years if the circumstances remain unchanged.

2 In the case of **gross VAT system**, income and expenses leading to income-related expenses must be stated including VAT. In the case of expenses that are to be deducted by way of depreciation for wear, the deductible input taxes can be deducted immediately as income-related expenses. The acquisition (manufacturing) costs without VAT are to be used as the basis for depreciation. The sum of the VAT payments paid in the assessment year is to be allocated to the other income-related expenses under code 9530, the sum of any VAT credits to the income under code 9460. If there are both VAT payments and VAT credits, they must be netted; in the case of a credit note surplus, this is to be entered under code **9460**, in the case of a payment burden surplus, this must be entered under code **9530**. In the case of the **net VAT system**, VAT is treated as a continuous item and is not included on the income or income-related expenses side. All income and pre-tax-deductible expenses leading to income-related expenses are therefore only stated net. The net system is only permissible for those taxpayers for whom the VAT can generally have a transitory nature. Net settlement is therefore not possible in cases in which an entrepreneur makes non-genuine tax-exempt turnover (e.g. letting business premises without an option to pay VAT, small business owners within the meaning of Austrian Value Added Tax Act 1994 with annual turnover of less than 35,000 euros).

3 The Ordinance of the Federal Law Gazette II No. 2002/474 provides, in the absence of a double taxation agreement under the specified conditions, relief from double taxation through tax exemption or crediting of foreign taxes. If such a relief has been claimed, indicate this by ticking the box.

4 This code includes in particular those excess/loss parts that are attributable to the legal successor or legal predecessor in cases of a **gratuitous transfer of the source of income** due to a aliquot deferral of income (see margin no. 109 Austrian Income Tax Guidelines 2000). In such cases, a complete attachment E 1b must be completed by (for) the legal predecessor as well as by the legal successor; in the case of the legal predecessor, the share attributable to the legal successor must be excluded under code **9030**, the legal successor must exclude the share attributable to the legal predecessor under code **9030**.

5 A **first time** rental is pending only if the building has not previously been used - albeit with an interruption of several years - to generate business or non-business income.

6 The depreciation for wear is based on the **fictitious acquisition costs** at the time of the beginning of the letting if a building of the **old assets** (30 para. 4) is let for the first time. Legacy assets are regularly present if the building was purchased before 31.03.2002.

The **fictitious acquisition cost** includes the amount that would have had to be spent to acquire the building. It is to be determined in the estimation way on the basis of a real estate appraisal. The costs associated with the property appraisal are immediately deductible income-related expenses. See also margin no. 6441 Austrian Income Tax Guidelines 2000 for the determination of the fictitious acquisition costs.

If, in the case of a gratuitous acquisition, there is a period of more than ten years between the termination of the rental by the legal predecessor or the termination of the tenancy in the course of a gratuitous acquisition and the renewed start of the rental by the taxpayer, the fictitious acquisition costs can be used (margin no. 6432 Austrian Income Tax Guidelines 2000).

7 The depreciation for wear is based on the **actual acquisition costs** if a building acquired immediately before the start of the lease is leased for the first time (see margin no. 6433c). The same applies if a building of the **new assets** that was not purchased immediately before the start of the rental period is rented out for the first time. New assets are regularly present if the building was purchased after 31.03.2002.

8 With the **Land Share Ordinance 2016** the share of the land in the total acquisition costs was fixed as a lump sum to take into account different local or structural conditions.

According to this, the proportion attributable to soil is:

- a) 20% in municipalities with less than 100,000 inhabitants, where the average price per square meter for ready land is less than 400 euros;
- b) 30% in municipalities with at least 100,000 inhabitants and in municipalities where the average square meter price for development land is at least EUR 400 if the building has more than 10 residential or commercial units;
- c) 40% in municipalities with at least 100,000 inhabitants and in municipalities where the average square meter price for development land is at least 400 euro if the building contains up to 10 residential or commercial units.

Accordingly, the building share is **60%** (point c), **70%** (point b) or **80%** (point a). If you make use of this apportionment, tick the appropriate percentage (the building's share of the total cost of ownership).



The share of land can also be determined according to **another distribution ratio**,

- if the actual conditions obviously deviate significantly from the values in the regulation, or
- if its accuracy is proven.

Evidence can be provided, for example, by an expert opinion. A submitted report is subject to the free consideration of evidence. If the building share was determined according to a different distribution ratio, enter this percentage.

9 A **free purchase** is available in particular in the case of acquisition by gift, against alimony, by inheritance, legacies, gifts upon death and as compensation for a claim to a compulsory portion. In the case of a "mixed gift" it can be assumed that the building was acquired free of charge if the purchase price of the building is not at least half of its market value. In the case of a gratuitous purchase, the depreciation for wear of the legal predecessor must be continued. See in particular margin no. 6434 et seq. of the Austrian Income Tax Guidelines 2000.

10 If you have already rented the building before and you start renting again in the year of declaration, enter the original depreciation assessment basis under code **9416**. In this case, the depreciation for wear must be continued (see margin no. 6433e of the Austrian Income Tax Guidelines 2000).

11 If the last rental ended before 01.01.2016, the rental is in the case of continuation or resumption to adjust the depreciation if, according to the legal situation applicable from 2016 (see note 8), a different distribution ratio of land and building is decisive. Indicate whether the depreciation has been adjusted or not.

12 If a building removed from business assets is rented out, the removal value (partial value, in the case of business termination: fair value) takes place instead of the acquisition or production costs (Section 6 item 4).

13 According to Section 28 para. 2, **upon request**, expenses for non-recurring annual **maintenance work**, deductions for **extraordinary technical or economic wear and tear** as well as **extraordinary expenses** that are not maintenance, repair, or production costs, can be evenly spread over fifteen years for consideration.

Maintenance costs exist if only insignificant parts of the building are replaced or if there is no significant increase in the utility value or the useful life (cf. margin note 6467 et seq.. Austrian Income Tax Guidelines 2000).

Repair expenses (after any reduction by correspondingly dedicated tax-free subsidies from public funds) must be distributed in the case of residential buildings. In the case of buildings that are not used for residential purposes (e.g. buildings used for business purposes), irregular repair costs can be deducted either immediately or distributed. Repair expenses are those expenses that are not part of the acquisition or production costs and, alone or together with production costs, significantly increase the value in use of the building or significantly extend its useful life (see also margin no. 6450 et seq. Austrian Income Tax Guidelines 2000).

In the case of a distribution, the **total amount** of the expenses incurred in the respective assessment year that are to be taken into account must be specified under code **9430**. Under code **9470**, enter all partial amounts attributable to the assessment year, including those from an application for distribution made in previous years. Immediately deducted maintenance expenses or repair expenses (other than residential buildings) must be entered under code **9520**.

14 According to Section 28 paragraph 3, the following expenses, insofar as they are manufacturing expenses (cf. margin no. 6476 of the Austrian Income Tax Guidelines 2000), can be deducted evenly over **fifteen** years:

- Expenses within the meaning of Sections 3 to 5 of the Tenancy Law in buildings that comply with the provisions of the Tenancy Law on the use of the main rent.
- Expenditures for renovation measures if the approval for a subsidy

according to the residential building renovation act, the start housing act or the provisions of state law about the funding of residential building renovation.

- Expenses due to the Austrian Act on the Protection of Historical Monuments.

If statutory rent increases are made to finance these production expenses, the production expenses (after any reduction by appropriately dedicated tax-free subsidies from public funds) can be distributed evenly over the term of the increased rents, but at least evenly over ten years. Enter the distribution period. When submitting an application for distribution, the **total amount** of the production costs incurred in the respective assessment year must be specified under code **9440**. All partial amounts to be taken into account in the respective assessment year must be entered under code **9480**. If no distribution is requested, production expenses are to be deducted over the remaining useful life in accordance with Section 28 para. 3 and taken into account in the depreciation under code **9500**.

15 According to Section 28 para. 4, the reimbursement of expenses according to **Section 10 of the Austrian Tenancy Act** can be distributed evenly over ten years upon application. When submitting an application for distribution, the total amount of expenses incurred in the respective assessment year must be entered under code **9450**. Code **9490** includes all tenths of the assessment year, including those from an application made in previous years.

16 Enter income and income-related expenses without a sign. Income repayments must be indicated under code **9530**, income repayments under code **9460**.

17 Under code **9460** all income from the source of income must be specified as a single sum, with the exception of any potential surcharge according to Section 28 para. 7.

18 Code **9500** includes the amount of depreciation for wear (depreciation for wear for buildings and furnishings) that is attributable to the assessment year, which does not relate to the degressive depreciation or the accelerated building depreciation.

19 For assets that were purchased or developed after 30.06.2020, the deduction for wear and tear can be reduced in falling annual amounts after a fixed percentage of maximum 30% (**decreasing depreciation for wear**). This percentage is to be applied to the respective book value (residual book value) and results in the respective depreciation annual amount. Certain assets, in particular buildings, are exempt from the degressive depreciation (see Section 7 para. 1a item 1).

20 Without proof of useful life, the depreciation for wear for **buildings** that were purchased or developed after 30.06.2020, in the year of the first consideration at most **4.5%** - that is three times the statutory planned depreciation rate of 1.5%. In the following year, the depreciation amounts to a maximum of 3%. The regulation on the half-year depreciation for wear does not apply.

21 If you are a landlord on the basis of **reserved usufruct rights** (see margin no. 114 et seq. of the Austrian Income Tax Guidelines 2000), payments for substance compensation are made in the amount of the previously claimed depreciation, these must be entered under code **9505**. See margin no. 113a Austrian Income Tax Guidelines 2000.

22 Code **9510** includes the deductible borrowing costs (in particular interest, loan fees) attributable to the year of assessment. Loan repayments (annuities) do not represent income-related expenses.

23 According to Section 4 para. 2 item 2 in conjunction with Section 28 para. 7, errors spanning multiple periods, originating in the year 2003 or later, may be corrected by an adjustment in the first non-expired year, to the extent that they concern expired periods and the error can have an impact on a non-expired period. This can particularly affect errors in connection with the depreciation for wear (AfA). For more details, see margin no. 6516 in conjunction with margin no. 650 et seq. of the Austrian Income Tax Guidelines 2000.

