

# 2023

To the

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

Please fill in in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).  
In this statement, the use of a recognised ethnic group language is also permissible.

Tax number																				
<table border="1" style="width: 100%; height: 20px; border-collapse: collapse;"> <tr> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> <td style="width: 15%;"></td> </tr> </table>																				
COMPANY NAME/TITLE																				
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Statutory provisions without further designation refer to the Austrian Value Added Tax Act 1994.  
You can find more detailed explanations in the form **U 1a**.

Information on electronic filing of returns can be found at [bmf.gv.at](https://bmf.gv.at) or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>).  
Information on sales tax can be found at [bmf.gv.at](https://bmf.gv.at) under Findok - Guidelines - (Sales Tax Guidelines 2000) and under Taxes - Self-employed Entrepreneurs - Sales Tax.

## VAT return for 2023

Please check the relevant box

ADDRESS and telephone number								
The company includes subsidiary companies								
<input type="checkbox"/> no <input type="checkbox"/> yes if yes, number of controlled companies <input style="width: 40px;" type="text"/>								
For a fiscal year different from the calendar year (fill in only in these cases) explain the earnings for the fiscal year								
<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="text-align: center;">M M Y Y Y Y</td> <td style="text-align: center;">M M Y Y Y Y</td> <td style="text-align: center;">M M Y Y Y Y</td> <td style="text-align: center;">M M Y Y Y Y</td> </tr> <tr> <td style="text-align: center;">from</td> <td style="text-align: center;">to</td> <td style="text-align: center;">and from</td> <td style="text-align: center;">to</td> </tr> </table>	M M Y Y Y Y	M M Y Y Y Y	M M Y Y Y Y	M M Y Y Y Y	from	to	and from	to
M M Y Y Y Y	M M Y Y Y Y	M M Y Y Y Y	M M Y Y Y Y					
from	to	and from	to					

Calculation of sales tax:		Tax base <sup>1)</sup> Amounts in euros and cents
<b>Supply of goods, other services and self-supply:</b> <span style="float: right;">[1]</span>		
a) Total amount of the tax base for the assessment period <b>2023</b> for supply of goods and services and other services (excluding the self-supply listed below) including down payments (each without value added tax) <span style="float: right;">[000]</span>	000	
b) plus self-supply (Section 1 Para. 1 item 2, Section 3 Para. 2 and Section 3a Para. 1a) <span style="float: right;">[2]</span> <span style="float: right;">001</span>	001	+
c) less sales for which the tax liability according to Section 19 paragraph 1 second sentence and according to Section 19 paragraphs 1a, 1b, 1c, 1d and 1e passed to the beneficiary. <span style="float: right;">[3]</span> <span style="float: right;">021</span>	021	-
<b>Total</b>		
<b>Of which tax-exempt WITH input VAT deduction according to</b>		
a) Section 6 Para. 1 item 1 in conjunction with Section 7 (Export supplies) <span style="float: right;">[4]</span> <span style="float: right;">011</span>	011	-
b) Section 6 Para. 1 item 1 in conjunction with Section 8 (contract processing) <span style="float: right;">[5]</span> <span style="float: right;">012</span>	012	-
c) Section 6 para. 1 item 2 to 6 as well as Section 23 para. 5 (shipping, aviation, cross-border passenger transport, diplomats, travel services in third countries, etc.), Section 28 para. 54 (zero rate for the supply of protective masks until 30.06.2023), and Section 28 para. 53 item 3 (COVID-19 in vitro diagnostics and vaccines until 30.06.2023) <span style="float: right;">[6]</span> <span style="float: right;">015</span>	015	-
d) Art. 6 Abs. 1 (intra-Community supplies excluding the vehicle supplies to be listed separately below) <span style="float: right;">[7]</span> <span style="float: right;">017</span>	017	-
e) Art. 6 para. 1, if the supply of new vehicles were made to customers without a VAT number or by vehicle suppliers in accordance with Art. 2. <span style="float: right;">[8]</span> <span style="float: right;">018</span>	018	-
<b>Of which tax-exempt WITHOUT input tax deduction according to</b>		
a) Section 6 Para. 1 item 9 litera a (property sales) <span style="float: right;">[9]</span> <span style="float: right;">019</span>	019	-
b) Section 6 para. 1 item 27 (small entrepreneur) <span style="float: right;">[10]</span> <span style="float: right;">016</span>	016	-
c) Section 6 para. 1 item _____ (other tax-exempt sales without input VAT deduction) <span style="float: right;">[11]</span> <span style="float: right;">020</span>	020	-
<b>Total amount</b> of taxable supply of goods, other services and self-supply (including taxable down payments)		

<sup>1)</sup> Minus signs are, unless preprinted, to be used when filling out the declaration.

Data protection declaration on [bmf.gv.at/datenschutz](https://bmf.gv.at/datenschutz) or on paper in all finance and customs offices

bmf.gv.at

Bundesministerium  
Finanzen

		Tax base	Value added tax
<b>Thereof are taxable with:</b>			
20% standard tax rate	<input type="text" value="12"/>	<input type="text" value="022"/>	
10% reduced tax rate	<input type="text" value="13"/>	<input type="text" value="029"/>	+
13% reduced tax rate		<input type="text" value="006"/>	+
19% for Jungholz and Mittelberg	<input type="text" value="15"/>	<input type="text" value="037"/>	+
10% additional tax for flat-rate agricultural and forestry operations	<input type="text" value="16"/>	<input type="text" value="052"/>	+
7% additional tax for flat-rate agricultural and forestry operations	<input type="text" value="17"/>	<input type="text" value="007"/>	+
<b>Also taxable:</b>			
Tax liability according to Section 11 para. 12 and 14, Section 16 para. 2 as well as Art. 7 para. 4	<input type="text" value="18"/>	<input type="text" value="056"/>	+
Tax liability according to Section 19 para. 1 second sentence, Section 19 para. 1c, 1e as well as Art. 25 para. 5	<input type="text" value="19"/>	<input type="text" value="057"/>	+
Tax liability according to Section 19 paragraph 1a (construction work)	<input type="text" value="20"/>	<input type="text" value="048"/>	+
Tax liability according to Section 19 paragraph 1b (collateral property, reserved property and properties in foreclosure proceedings)	<input type="text" value="20"/>	<input type="text" value="044"/>	+
Tax liability according to Section 19 paragraph 1d (scrap and waste materials, regulation Federal Law Gazette II No. 129/2007; Video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, Ordinance Federal Law Gazette II No. 369/2013)	<input type="text" value="20"/>	<input type="text" value="032"/>	+
<b>Intra-community acquisitions:</b>		Tax base	
Total amount of the tax base for intra-community acquisitions	<input type="text" value="21"/>	<input type="text" value="070"/>	
Of which tax-exempt according to Art. 6 para. 2 and Section 28 para. 54 (zero rate for intra-community purchases of protective masks until 30.6.2023) and Section 28 para. 53 item 3 (COVID-19 in vitro diagnostics and vaccines until 30.6.2023)	<input type="text" value="22"/>	<input type="text" value="071"/>	–
<b>Total amount</b> of taxable intra-community acquisitions			
<b>These are taxable with:</b>	<input type="text" value="23"/>		
20% standard tax rate		<input type="text" value="072"/>	+
10% reduced tax rate		<input type="text" value="073"/>	+
13% reduced tax rate		<input type="text" value="008"/>	+
19% for Jungholz and Mittelberg		<input type="text" value="088"/>	+
<b>Non-Taxable Acquisitions:</b>	<input type="text" value="24"/>		
Acquisitions according to Art. 3 para. 8 second sentence, which have been taxed in the Member State of destination		<input type="text" value="076"/>	
Acquisitions according to Art. 3 para. 8 second sentence, which are considered taxed in the domestic territory according to Art. 25 para. 2		<input type="text" value="077"/>	
<b>Subtotal</b> (Value Added Tax)			
<b>Calculation of deductible input VAT:</b>	<input type="text" value="25"/>		
Total amount of <b>input VAT</b> [including the flat-rate calculated input VAT (codes <b>084, 085, 086, 078, 068, 079</b> ) but without the other separately listed input VAT amounts (codes <b>061, 083, 065, 066, 082, 087, 089, 064, 063, 067</b> )]		<input type="text" value="060"/>	–
<b>Input VAT calculated as a flat rate contained in code 060:</b>	<input type="text" value="26"/>		
a) Consolidation into a lump sum pursuant to Section 14 para. 1 item 1 (lump sum deduction)		<input type="text" value="084"/>	
b) Chemists, Ordinance Federal Law Gazette II No. 229/1999		<input type="text" value="085"/>	
c) Certain groups of entrepreneurs, Ordinance Federal Law Gazette No. 627/1983, Ordinance Federal Law Gazette II No. 48/2014		<input type="text" value="086"/>	
d) Grocery retailers or grocers, Ordinance Federal Law Gazette II No. 228/1999		<input type="text" value="078"/>	
e) Commercial Agents, Ordinance Federal Law Gazette II No. 95/2000		<input type="text" value="068"/>	
f) Artists and writers, Ordinance Federal Law Gazette II No. 417/2000		<input type="text" value="079"/>	





<b>Input VAT amounts to be stated separately:</b>			
Input VAT relating to the import VAT paid (Section 12 Para. 1 item 2 lit a)	27	061	—
Input VAT concerning the import VAT owed and recorded on the tax account (Section 12 para. 1 item 2 lit. b)	28	083	—
Input VAT from the intra-community acquisition of goods	29	065	—
Input VAT relating to the tax liability according to Section 19 para. 1 second sentence, Section 19 para. 1c, 1e as well as according to Art. 25 para. 5	30	066	—
Input VAT regarding the tax liability according to § 19 paragraph 1a (construction services)	30	082	—
Input VAT relating to tax liability according to Section 19 para. 1b (security interests, reservation of ownership, and properties in foreclosure proceedings)	30	087	—
Input VAT regarding the tax liability according to Section 19 paragraph 1d (scrap and waste materials, Ordinance Federal Law Gazette II No. 129/2007; Video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, Ordinance Federal Law Gazette II No. 369/2013)	30	089	—
Input VAT for intra-community supply of new vehicles from Vehicle suppliers according to Art. 2	31	064	—
Not deductible according to Section 12 paragraph 3 in conjunction with paragraphs 4 and 5	32	062	+
Correction according to Section 12 paragraph 10 and 11	33	063	
Correction according to Section 16	34	067	
<b>Total amount of deductible input VAT</b>			
<b>Other corrections</b>	35	090	
<input type="checkbox"/> <b>Payment</b> (plus sign) <input type="checkbox"/> <b>Credit</b> (minus sign)		095	
Advance payments made (minus sign) or credits made (plus sign)			
<b>Returns</b> <input type="checkbox"/> <b>Remaining debt</b> <input type="checkbox"/> <b>Credit</b>			

Compulsory chamber contribution (Section 122 Chamber of Commerce Act) exists:  yes

A chamber contribution was paid to the chamber contribution for 2023:   
(only to be completed if there is no different business year)

**Note:** Certain adverse consequences of not paying the added tax advance payments on time (enforcement measures, initiation of financial criminal proceedings) can be avoided by paying the remaining debt that is already due immediately.

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 checked and that incomplete or incorrect information is a punishable offence. Should I subsequently realize that the above declaration is incorrect or incomplete, I will inform the tax office of this immediately (Section 139 of the Federal Fiscal Code).

**IMPORTANT NOTE:** Do not send **any original documents/receipts**, as all documents arriving at the tax office are electronic. be destroyed in accordance with data protection regulations! Keep this for at least **7 years** for possible verification.

**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)

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

