



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

2024

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

Tax number

COMPANY NAME/TITLE

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

VAT return for 2024

Please check the relevant box.

ADDRESS and telephone number

The company includes subsidiary companies

no
 yes if yes, number of controlled companies

For a fiscal year different from the calendar year (fill in only in these cases)
explain the earnings for the fiscal year

M	M	J	J	J	J	M	M	J	J	J	M	M	J	J	J
from						to					and	from			

Calculation of sales tax:		Tax base ¹⁾ Amounts in euros and cents	
Supply of goods, other services and self-supply:		1	
a) Total amount of the tax base for the assessment period 2024 for supply of goods and services and other services (excluding the self-supply listed below) including down payments (each without value added tax)		000	
b) plus self-supply (Section 1 Para. 1 item 2, Section 3 Para. 2 and Section 3a Para. 1a)	2	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.	3	021	—
Total			
Of which tax-exempt WITH input VAT deduction according to			
a) Section 6 Para. 1 item 1 in conjunction with Section 7 (Export supplies)	4	011	—
b) Section 6 Para. 1 item 1 in conjunction with Section 8 (contract processing)	5	012	—
c) Section 6 para. 1 item 2 to 6 as well as Section 23 para. 5 (shipping, aviation, cross-border passenger transport, diplomats, advance travel services in third countries, etc.), Section 28 para. 62 (zero rate for the supply and installation of photovoltaic modules until 31.12.2025)	6	015	—
d) Art. 6 Abs. 1 (intra-Community supplies excluding the vehicle supplies to be listed separately below)	7	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.	8	018	—
Of which tax-exempt WITHOUT input tax deduction according to			
a) Section 6 Para. 1 item 9 litera a (property sales)	9	019	—
b) Section 6 para. 1 item 27 (small entrepreneur)	10	016	—
c) Section 6 para. 1 item _____ (other tax-exempt sales without input VAT deduction)	11	020	—
Total amount of taxable supply of goods, other services and self-supply (including taxable advance payments)			

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



		Tax base	Value added tax
Thereof are taxable with:			
20% standard tax rate	[12] 022		
10% reduced tax rate	[13] 029		+
13% reduced tax rate	[14] 006		+
19% for Jungholz and Mittelberg	[15] 037		+
10% additional tax for flat-rate agricultural and forestry operations	[16] 052		+
7% additional tax for flat-rate agricultural and forestry operations	[17] 007		+
Also taxable:			
Tax liability according to Section 11 para. 12 and 14, Section 16 para. 2 as well as Art. 7 para. 4	[18] 056		+
Tax liability according to Section 19 para. 1 second sentence, Section 19 para. 1c, 1e as well as Art. 25 para. 5	[19] 057		+
Tax liability according to Section 19 paragraph 1a (construction work)	[20] 048		+
Tax liability according to Section 19 para. 1b (security interests, reservation of ownership, and properties in foreclosure proceedings)	[20] 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)	[20] 032		+
Intra-community acquisitions:		Tax base	
Total amount of the tax base for intra-community acquisitions	[21] 070		
Of which tax-exempt according to Art. 6 para. 2 and Section 28 para. 62 (zero rate for intra-community purchases of photovoltaic modules until 31.12.2025)	[22] 071	—	
Total amount of taxable intra-community acquisitions			
These are taxable with:			
20% standard tax rate	[23] 072		+
10% reduced tax rate	[23] 073		+
13% reduced tax rate	[23] 008		+
19% for Jungholz and Mittelberg	[23] 088		+
Non-Taxable Acquisitions:			
Acquisitions according to Art. 3 para. 8 second sentence, which have been taxed in the Member State of destination	[24] 076		
Acquisitions according to Art. 3 para. 8 second sentence, which are considered taxed in the domestic territory according to Art. 25 para. 2	[24] 077		
Subtotal (Value Added Tax)			
Calculation of deductible input VAT:		[25]	
Total amount of input VAT [including the flat-rate calculated input VAT (codes 084, 085, 086, 078, 068, 079) but without the other separately listed input VAT amounts (codes 061, 083, 065, 066, 082, 087, 089, 064, 063, 067)]		[25] 060	—
Input VAT calculated as a flat rate contained in code 060:		[26]	
a) Consolidation into a lump sum pursuant to Section 14 para. 1 item 1 (lump sum deduction)		[26] 084	
b) Chemists, Ordinance Federal Law Gazette II No. 229/1999		[26] 085	
c) Certain groups of entrepreneurs, Ordinance Federal Law Gazette No. 627/1983, Ordinance Federal Law Gazette II No. 48/2014		[26] 086	
d) Grocery retailers or grocers, Ordinance Federal Law Gazette II No. 228/1999		[26] 078	
e) Commercial Agents, Ordinance Federal Law Gazette II No. 95/2000		[26] 068	
f) Artists and writers, Ordinance Federal Law Gazette II No. 417/2000		[26] 079	



Input VAT amounts to be stated separately:		
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 supplies of new vehicles from vehicle suppliers in accordance with 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
Total amount of deductible input VAT		
Other corrections		35
<input type="checkbox"/> Payment (plus sign) <input type="checkbox"/> Credit (minus sign)		095
Advance payments made (minus sign) or credits made (plus sign)		
Returns <input type="checkbox"/> Remaining debt <input type="checkbox"/> Credit		

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

A chamber contribution was paid to the chamber contribution for 2024:
(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 realise that the above declaration is incorrect or incomplete, I will inform the tax office of this immediately (Section 139 Austrian Tax Procedure Law).

IMPORTANT NOTE: Do not send any **original documents/receipts**, as all documents received by the tax office will be destroyed after they are imported electronically in compliance 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 \(FinanzOnline\)](http://bmf.gv.at).
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

