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International Tax Review

Current information on international tax developments provided by EY Austria

Austria: COVID-19 – Loss Compensation Subsidy

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A two-pillar model has been introduced for the second phase of the fixed cost subsidy with the possibility to choose between either the loss compensation subsidy (Verlustersatz) or the fixed cost subsidy II (Fixkostenzuschuss II). Before applying, it is necessary to consider which option is chosen. If a fixed cost subsidy II has already been applied for, it is possible to switch to the loss compensation subsidy.

The COVID-19 Loss Compensation Directive was published in the Austrian Federal Gazette on 16 December 2020 (BGBl. II No. 568/2020) and entered into force on 17 December 2020.

The loss compensation subsidy for the period 16 September 2020 to 30 June 2021 aims to maintain the solvency and to bridge liquidity difficulties of businesses in connection with the spread of COVID-19.

The loss compensation subsidy is non repayable and serves to replace 70% to 90% of the losses of affected businesses for the period of application.

Beneficiary businesses

A loss compensation subsidy can be granted only if the following conditions are met cumulatively:

- Loss of revenue of at least 30% in the period under consideration;
- Registered seat or permanent establishment and operational activity in Austria;

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- No abuse of law within the meaning of Section 22 Austrian Federal Fiscal Code within the last three years of assessment, which has led to a change in the tax bases of at least EUR 100,000.00 per tax year;
- No entitlement to revenue compensation in case Section 12/1/10 Austrian Corporate Income Tax Act (no tax deductibility of royalty or interest payments to low taxed affiliated companies) or Section 10a Austrian Corporate Income Tax Act (CFC taxation, switch from exemption to credit method) applied in last five years assessed in an amount of more than EUR 100,000.00;
- No registered seat or permanent establishment in a country listed on the EU list of non-cooperative countries and territories for tax purposes and generating predominantly passive income (Section 10a Austrian Corporate Income Tax Act) in that country in the first tax year after 31 December 2018;
- No fiscal criminal penalty or association fine for intent on the applicant and his managing bodies in the exercise of the corporate functions within the last five years;
- No pending insolvency proceedings;
- No entity in difficulty under Article 2 Sec 18 of the EU General Block Exemption Regulation 651/2014 (Allgemeine Gruppenfreistellungsverordnung);
- Overall strategy to reduce losses (ex ante consideration).

Not entitled to a loss compensation subsidy are:

- Supervised entities of the financial sector, in particular credit institutions, insurance companies, investment firms and investment service companies, pension funds and non-profit organizations;
- Entities in the (in)direct exclusive ownership of local authorities and other bodies under public law;
- Institutions with a degree of self-funding of less than 75% in the (in)direct majority ownership of local authorities and other bodies of public law;
- Entities with more than 250 employees (full-time equivalent) as of 31 December 2019 who have terminated more than 3% of the workforce instead of using the short-time work model (exemptions available based on separate application);
- Companies receiving payments from the non-profit support fund;
- Newly established companies that did not generate sales before 16 September 2020.

Calculation and amount of the loss compensation subsidy
The starting point for determining the loss compensation is the loss, which is the difference between the business's income and the(in-)directly related expenses in periods under consideration. Expenses and income due to (direct) performance relationships between affiliated companies represent expenses and income only if they are reasonable and under consideration of the obligation to reduce the damage. In addition, the settling of services within the group is only recognized if these were also charged before 16 September 2020.

Income is classified as revenue, changes in inventories, capitalized own services and other operating income (excluding income from the disposal of fixed assets). Expenses are deductible operating expenses in accordance with Section 4/4 Austrian Income Tax Act (AITA) and Section 7/2 CITA (excluding extraordinary depreciation and expenses from the disposal of fixed assets).

The loss thus determined has to be reduced by the following amounts, provided that these are not already taken into account in the determination of income and expenses and that they are incurred during or relate to the periods under consideration:

- Profit distributions received if these account for more than half of the revenue;
- Insurance payments;
- Grants from local authorities due to the COVID-19 crisis;
- Grants related to short-time work;
- Compensation under the Epidemic Act.

Generally, the loss compensation amounts to 70% of the loss. For companies with less than 50 employees and annual revenue or balance sheet total of less than EUR 10 million, the loss compensation increases to 90%. The minimum subsidy is EUR 500, the maximum loss compensation subsidy is EUR 3 million per business.

Loss of Sales
For the calculation of the loss of sales, top line sales as declared in the income tax / corporate income tax return are relevant. When calculating the loss of sales, one or more periods (16 September to 30 September 2020, each full calendar month between October 2020 to June 2021) must be chosen, which will then be compared with the corresponding periods in 2019. Applications can be submitted for up to a maximum of ten periods. The periods under consideration must be chosen in a way that all periods are temporally related. A time gap between the periods is permitted only if the application periods November 2020 and/or December 2020 are excluded because a lockdown revenue compensation is granted for these months.

Revenue compensation and loss compensation cannot be granted for the same period. The revenue compensation must always be applied for first.

A loss compensation may not be granted if the applicant makes use of a fixed cost subsidy II. If the applicant has already applied for an fixed cost subsidy II, a loss compensation may nevertheless be applied for before the application for the second instalment and the applicant confirms that the fix cost subsidy II is no longer claimed and that payments already received will be repaid or are to be set off against any loss compensation granted.

Application and payment
The application for a loss compensation must be filed with COFAG via FinanzOnline and must be submitted between 16 December 2020 and 31 December 2021. A written funding contract is not necessary. The payment is made in instalments.

- The first instalment in an amount of 70% of the loss compensation can be applied for from 16 December 2020 to 30 June 2021;

- The second instalment can be applied for from 1 July 2021 to 31 December 2021 (with final settlement).

The application must be submitted by a tax advisor, public accountant or accountant. The application must include a calculation of the estimated or actual loss of sales and loss in the relevant periods.

The applicant must confirm in the application that:

- The conditions for granting the compensation for losses are met;
- Mitigating measures have been taken as part of an overall strategy to deal with the losses caused by the COVID-19 crisis;
- The losses are not covered several times by insurance or other public support received because of the spread of COVID-19;
- Wherever legally permissible, no unreasonable remuneration is paid to the entrepreneur, legal bodies, employees and assistants; in particular, in 2020 and 2021, no bonus payments are paid to the board of directors or managing directors in the amount of more than 50% of their bonus payment for the 2019 fiscal year;

In addition, the applicant must commit himself to the following:

- Particular attention to the preservation of jobs and the setting of reasonable measures for the achievement of sales and job preservation;
- Withdrawals and profit distributions must be adjusted to economic conditions (no profit distributions and no repurchase of own shares in the period 16 March 2020 to 30 June 2021, afterwards moderate profit distribution policy until 31 December 2021).

Decision on applications
COFAG decides on the applications for a loss compensation subsidy after the examination of the application has been completed. The loss compensation subsidy is granted on the basis of a private law agreement. There is no legal title to be granted a loss compensation subsidy.

Further information and FAQs are available at the following link:
https://www.bmf.gv.at/public/informationen/informationen-coronavirus/verlustersatz.html

The entire text of the regulation is available at the following link:
https://www.ris.bka.gv.at/eli/bgbl/II/2020/568

Austria: COVID-19 – Revenue Compensation December 2020

Revenue compensation

The revenue compensation subsidy for industries affected by the lockdown due to COVID-19 has been extended to 31 December 2020 (Austrian Federal Gazette II No. 608/2020). Businesses directly affected by the lockdown may, under certain conditions, apply for a revenue compensation in order to maintain solvency and to overcome liquidity difficulties related to the spread of COVID-19 and the

economic impact thereof (see our International Tax Review No. 13 of 17 November 2020 and No. 14 of 15 December 2020).

A revenue compensation for the period 7 December 2020 to 31 December 2020 can be applied for until 20 January 2021. Businesses that already received a revenue compensation for November 2020 are still eligible but have to apply separately for the revenue compensation for December. No employees must be dismissed during the period under consideration.

Businesses directly affected by the December lockdown qualify for the revenue compensation, provided that they meet the other prerequisites. Industries covered are in particular hospitality, accommodation and retail.

The amount of the revenue compensation corresponds to 50% of the applicant's comparable December 2019 revenue. Lower percentages apply to retail. Revenue compensation for retail businesses is between 12.5% (e.g. car dealer) and 37.5% (e.g. clothing, footwear and flowers).

The minimum subsidy is EUR 2,300.00. The subsidy is limited with EUR 800,000.00 per business, with certain COVID-19 subsidies having to be offset (e.g. revenue compensation for November 2020 and the fixed cost subsidy II). Those other COVID-19 subsidies are deducted from the maximum amount (EUR 800,000.00). If the revenue compensation (for December 2020) is lower than the reduced maximum amount, there is no reduction in the revenue compensation. Short-time work, hardship fund subsidies and fixed cost subsidy I are not to be deducted from the maximum amount.

An application for the revenue compensation December must be submitted prior to the application for the fixed cost subsidy II or the loss compensation subsidy.

The period under consideration for the revenue compensation is the period during which the applicant was directly affected by the December lockdown. However, the period under consideration shall end no later than 31 December 2020. A revenue compensation for January 2021 is not granted based on current legislation; further legislation remains to be seen.

Further information and the FAQs are available at the following link:
https://www.bmf.gv.at/public/informationen/informationen-coronavirus/infos-umsatzersatz.html

The Directive is available under the following link in German language:
https://www.ris.bka.gv.at/GeltendeFassung.wxe?Abfrage=Bundesnormen&Gesetzesnummer=20011403&FassungVom=2021-01-04

Austria: COVID-19 Tax Measures Act entered into force

Income Tax Act
Corporate Income Tax Act

Both chambers of the Austrian Parliament approved the COVID-19 Tax Measures Act (COVID-19-Steuermaßnahmengesetz) in December 2020 (see also our International Tax Review No. 14 of 15 December 2020). The law was published in the Austrian Federal Law Gazette on 7 January 2021 (BGBl I No. 3/2021).

Corporate Income Tax Act, infrastructure projects excluded from the new interest barrier
Compared to the draft bill, the option offered in the ATAD to exclude interest from the financing of long-term public infrastructure projects from the interest barrier was now exercised. Interest on loans that are demonstrably and exclusively used to finance long-term public infrastructure projects of general public interest within the European Union is not subject to the interest barrier regardless of its amount. Analogously to this exemption, the income derived from these projects is also excluded from the calculation of the EBITDA for tax purposes. Interest on loans to finance nuclear power plants and climate-damaging infrastructure projects is not covered by this exemption.

Income Tax Act, lump-sum provisions for bad debts and lump-sum accruals
In fiscal years beginning after 31 December 2020, the creation of lump-sum provisions for bad debts and for other uncertain liabilities where the accrual does not relate to severance payments, pensions or anniversary allowances is permitted. Tax rules follow the relevant company law provisions. Section 201/2/7 Austrian Commercial Code states that, provided that the determination of a value is only possible based on estimates, this must be based on a prudent assessment. Where statistically ascertainable experience from comparable situation is available, these shall be considered. Under the transitional provision, lump-sum provisions, that were created before 31 December 2020, can also be considered but must be evenly spread over five years.

Payment deferral for social security contributions
In line with the installment payment model for taxes due to COVID-19 as implemented with the COVID-19 Tax Measures Act, the 2. Social Security Amendment Act 2020 (2. Sozialversicherungs-Änderungsgesetz 2020), which was published on 23 December 2020 in the Austrian Federal Law Gazette, introduces a comparable installment payment scheme for social security contributions. The payment deadline for social security contributions already deferred without interest for the contribution periods February to April 2020 is extended to 31 March 2021 (originally 15 January 2021). The payment deadline for social security contributions of subsequent periods for which the payment was deferred is also extended to 31 March 2021. If the 31 March 2021 payment due date cannot be met, there is an option to pay in installments until 30 June 2022 at the latest. In a second phase there is a possibility to agree on further installment payments until 31 March 2024 at the latest.

The COVID-19 Tax Measures Act is available at the following link:
https://www.parlament.gv.at/PAKT/VHG/XXVII/A/A_01109/fnameorig_850213.html

The 2. Social Security Amendment Act 2020 is available at the following link:
https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2020_I_158/BGBLA_2020_I_158.pdfsig

Austria: COVID-19 Investment Premium – Budget Increase

Investment Premium Act

The amendment to the Investment Premium Act to increase the budget for the COVID-19 investment premium from currently EUR 2 billion to EUR 3 billion was published in the Austrian Federal Law Gazette on 31 December 2020 (BGBl. I No. 167/2020) and entered into force on 1 January 2021 (see our International Tax Review No. 10/2020 from 26 August 2020).

We continue to recommend a rapid application for the 7% / 14% investment premium.

Austria: Reorganization of the Federal Finance Administration as of 1 January 2021

Financial Organization Reform Act

As of 1 January 2021, the reorganization of the Federal Finance Administration in Austria became effective (see our International Tax Review No. 13/2019 from 17 December 2019). Previous local tax offices were merged to the Tax Office Austria, the new Tax Office for Large Enterprises was established. In the Tax Office Austria, the bank details of certain local organizational units (previous tax offices) changed.

There will be the following five organizational units:

- Finanzamt Österreich (Tax Office Austria)
- Zollamt Österreich (Customs Office Austria)
- Finanzamt für Großbetriebe (Tax Office for Large Enterprises)
- Amt für Betrugsbekämpfung (Anti-Fraud Office)
- Prüfdienst für lohnabhängige Abgaben und Beiträge (Office for Wage Tax Audits)

As of 1 January 2021, the Tax Office for Large Enterprises will be responsible especially for taxable persons that

- exceeded the revenue threshold of EUR10m in the previous two years,
- are part of a multinational group within the meaning of the Transfer Pricing Documentation Law (total revenue of the multinational group in the previous year of at least EUR 750m),
- provide financial services and are subject to supervision by the Austrian Financial Market Authority,
- are private foundations,
- are part of an Austrian group for corporate income tax purposes, provided that the group parent or a group member falls in the competence of the Tax Office for Large Companies or is not resident in Austria,

- are part of a VAT group, provided that the head or a group member falls within the competence of the Tax Office for Large Companies, or
- received approval to be subject to horizontal monitoring.

The responsibility of the Tax Office for Large Enterprises includes taxes which already fall under responsibility of the current tax audit department for large enterprises, and wage taxes.

The new IBAN of the Tax Office for Large Enterprises will be:
AT88 0100 0000 0550 4116

Updated List of Countries with Comprehensive Administrative Assistance

Income Tax Act
Corporate Income Tax Act

On 16 December 2020, the Austrian Federal Ministry of Finance published an updated list of all states and territories with which Austria agreed on comprehensive administrative assistance (2020-0.710.689). Compared to the former list, Cape Verde, Kenya, Mongolia and Oman were added.

The Austrian Ministry of Finance defines comprehensive administrative assistance based on the EU Directive 2011/16/EU, the Multilateral Convention on Mutual Administrative Assistance in Tax Matters, exchange of information clauses in tax treaties and tax information exchange agreements (TIEA). Comprehensive administrative assistance is amongst others prerequisite for the tax exemption of third country portfolio dividends, for a foreign company to become an Austrian group member, for foreign loss carry forwards and their timing of retroactive taxation as well as for the tax deductibility of certain donations.

As of 1 January 2021, there is a comprehensive administrative assistance between Austria and the following states and territories:

Albania, Algeria, Andorra, Anguilla, Antigua and Barbuda, Argentina, Armenia, Aruba, Azerbaijan, Australia, Bahamas, Bahrain, Barbados, Belarus, Belgium, Belize, Bermuda, Bosnia-Herzegovina, Brazil, British Virgin Islands, Brunei, Bulgaria, Chile, China (People's Republic), Cook Islands, Costa Rica, Curacao, Cayman Islands, Cameroon, Canada, Cape Verde, Colombia, Croatia, Cyprus, Czech Republic, Denmark, Dominica, Dominican Republic, Ecuador, Egypt, El Salvador, Estonia, Faroe Islands, Finland, France, Georgia, Germany, Ghana, Gibraltar, Grenada, Greece, Great Britain, Greenland, Guatemala, Guernsey, Hong Kong, Hungary, India, Indonesia, Ireland, Iceland, Isle of Man, Israel, Italy, Jamaica, Japan, Jersey, Kazakhstan, Kenya, Korea (Republic), Kosovo, Kuwait, Latvia, Lebanon, Liechtenstein, Lithuania, Luxembourg, Macau, Malaysia, Malta, Morocco, Marshall Islands, Mauritius, Mexico, Moldova, Monaco, Mongolia, Montenegro, Montserrat, Nauru, New Zealand, Netherlands, Nigeria, Niue, Northern Macedonia, Norway, Oman, Pakistan, Panama, Peru, Philippines, Poland, Portugal, Qatar, Romania, Russia, Samoa, San Marino, Saudi Arabia, Sweden, Switzerland, Senegal, Serbia, Seychelles, Singapore, Sint Maarten, Slovak Republic, Slovenia, Spain, St. Kitts and Nevis, St. Lucia, St. Vincent and the Grenadines, South Africa, Tajikistan, Taiwan (Chinese Taipei), Thailand,

Updated List of Countries with Comprehensive Administrative Assistance

Tunisia, Turkey, Turkmenistan, Turks and Caicos Islands, Uganda, Ukraine, Uruguay, United Arab Emirates, United States, Vanuatu, Venezuela, Vietnam.

The updated list is available at the following link:
https://findok.bmf.gv.at/findok/resources/pdf/df2d08cb-82aa-4bda-b797-12735996f4af/78874.1.1.pdf

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OECD Developments

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Business Tax

Dr. Markus Schragl
Phone +43 1 211 70 1268
markus.schragl@at.ey.com

International Tax

Dr. Roland Rief
Phone +43 1 211 70 1257
roland.rief@at.ey.com

Transfer Pricing

Andreas Stefaner
Phone +43 1 211 70 1041
andreas.stefaner@at.ey.com

Indirect Tax

Ingrid Rattinger
Phone +43 1 211 70 1251
ingrid.rattinger@at.ey.com

People Advisory Services

Regina Karner
Phone +43 1 211 70 1296
regina.karner@at.ey.com

Global Compliance & Reporting

Maria Linzner-Strasser
Phone +43 1 211 70 1247
Maria.Linzner-Strasser@at.ey.com

Transaction Tax

Andreas Sauer
Phone +43 1 211 70 1625
andreas.sauer@at.ey.com

Editor and owner of the medium:

Ernst & Young
Steuerberatungs-
gesellschaft m.b.H. ("EY")
Wagramer Straße 19
1220 Vienna

Responsible Partner

Klaus Pfleger
Phone +43 1 211 70 1179
klaus.pfleger@at.ey.com

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Ernst & Young
Steuerberatungsgesellschaft m.b.H.
1220 Wien, Wagramer Straße 19
4020 Linz, Blumauerstraße 46
5020 Salzburg, Sterneckstraße 33
9020 Klagenfurt, Eiskellerstraße 5

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