

Tax Short Cuts

Current tax information
for Austria by EY

Pre-registration for Energy Cost Subsidy II now possible

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Pre-registration for the long-announced Energy Cost Subsidy II (Energiekostenzuschuss II - EKZ II) is now possible until 2 November 2023 via the aws subsidy manager (<https://foerdermanager.aws.at/#/>). Pre-registration is a prerequisite for the subsequent application (application start date: 9 November 2023). After successfully submitting the pre-registration, applicants will receive a confirmation by e-mail.

The "first come, first served" principle applies to both pre-registration and application. The assignment to an application period will be in the order of the filed pre-registrations.

The EKZ II covers two eligible periods, 1 January to 30 June 2023 and 1 July to 31 December 2023. The successfully completed pre-registration is valid for both periods; no separate pre-registration is required for the second period.

Based on the date of the pre-registration, aws will assign time slots for the application. The time slot will be communicated by aws and must be strictly adhered to.

Compared to EKZ I, the new EU crisis framework for state aid measures applies, the energy intensity criterion of 3% shall not be applicable in stages 1 and 2, funding intensities shall be increased, new funding limits shall apply and eligible energy types shall include heating oil, wood pellets and wood chips (cf. media information of Federal Ministry of Labor and Economics dated 23 February 2023, available only in German).

Pre-registration for the Energy Cost Subsidy II now possible

The directive has not yet been approved by the European Commission and no final political agreement has yet been reached. Therefore, changes to the subsidy parameters may still occur. The subsidy must be processed within the time limited EU's crisis framework, which expires at the end of December 2023.

For the final directive the requirements to limit bonus payments and a prohibition on dividend distributions were announced. For stages 3 to 5 an employment guarantee until the end of 2024 shall be foreseen.

The FAQs on pre-registration for EKZ II and further information can be found on the aws website (German version only):
<https://www.aws.at/ukraine-krieg-sonder-foerderungsprogramme/aws-energiekostenzuschuss-2/>

Non-Profit Reform Act 2023 - Ministerial Draft

Non-Profit Reform Act 2023

On 11 October 2023, the MoF published the ministerial draft of the Non-Profit Reform Act 2023. This is intended to extend tax relief for donations to the areas of education and sport and to expand it for art and culture, as well as to simplify the procedure for granting tax relief for donations.

The Non-Profit Reform Act 2023 will among others lead to amendments of the Income Tax Act, the Corporate Income Tax Act, the Federal Fiscal Code and the Stamp Duty Act.

For details on the individual amendments please refer to the German version of our Tax Short Cuts No. 22/2023 of 17 October 2023.

The ministerial draft can be accessed at the following link (German version only):
https://www.parlament.gv.at/dokument/XXVII/ME/299/fname_1588138.pdf

Expected social security values for 2024

General Social Security Act

The maximum monthly contribution base for 2024 is expected to be EUR 6,060.00 (2023: 5,850.00). The maximum annual contribution base for special payments is EUR 12,120.00 (2023: 11,700.00). The maximum monthly contribution base for freelancers without special payments is EUR 7,070.00 (2023: 6,825.00). The monthly marginal income limit is EUR 518.44 (2023: 500.91). As of 1 January 2017, the daily marginal income threshold was abolished. Therefore, only the monthly marginal income threshold is relevant for determining whether an employment relationship is marginal.

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Business Tax

Markus Stefaner
+43 1 211 70 1283
markus.stefaner@at.ey.com

International Tax

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

Transfer Pricing

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

Indirect Tax

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

People Advisory Services

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

Global Compliance & Reporting

Maria Linzner-Strasser
+43 1 211 70 1247
maria.linzner-strasser@at.ey.com

Transaction Tax

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

Editor and owner of the medium:

Ernst & Young
Steuerberatungsgesellschaft
m.b.H. („EY“)
Wagramer Straße 19, IZD-Tower
1220 Vienna

Responsible Partner

Klaus Pflieger
+43 1 211 70 1179
klaus.pflieger@at.ey.com

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

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