

EY Tax Short Cuts - English

Latest tax news for Austria
by EY

Energy Cost Subsidy 1 - Q4 2022 - Directive published

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On 17 April 2023, the Directive of the Federal Ministry of Labour and Economic Affairs for the Energy Cost Subsidy 1 - Q4 2022 was published (see most recently our Tax Short Cuts 06/2023 of 21 March 2023). The required approval of the Directive by the European Commission was not yet granted. The pre-notification period ended on 14 April 2023. The application period started on 17 April 2023 and ends on 16 June 2023. The aws has announced that, once the Directive has been approved, it will inform all pre-registered applicants by e-mail of the period in which the application for the energy cost subsidy 1 - Q4 2022 can be submitted.

The Directive can be found at the following link (in German language only):
<https://www.aws.at/ukraine-krieg-sonder-foerderungsprogramme/aws-energiekostenzuschuss/downloads/>

Federal Ministry of Finance (MoF) query response: Group applications via FinanzOnline

*Corporate Income Tax Act
Federal Tax Code*

In its decision of 3 February 2023 (RV/7102169/2022), the Federal Fiscal Court (FFC) ruled that the submission of group applications via FinanzOnline is inadmissible and that, even if a group notice is subsequently issued, it does not have the character of a decision ("non-assessment") due to the lack of a (relevant) submission (see already our Tax Short Cuts No. 6/2023 of 21 March 2023).

In a response to a query dated 30 March 2023, the MoF is of the opinion that a permissible form of submission of a group application also exists if the official forms are signed by the legal representatives of the group parent and all domestic entities to be included by means of a qualified electronic signature and uploaded by the group parent using the "other submissions" function in FinanzOnline.

Furthermore, the MoF is of the opinion - with reference to the case law of the Supreme Administrative Court - that if a group of companies was determined although it was applied for in an inadmissible manner, it is an unlawful assessment, but not a non-assessment. An unlawful assessment becomes final if an appeal is not filed in due time.

In its answer to the query, the MoF deviates from the FFC's decision. For reasons of caution, group applications should be signed in person on the official paper forms and submitted by post or fax until a possible legislative or Supreme Court clarification.

The query response of the MoF can be found at the following link (German language only): <https://www.bmf.gv.at/rechtsnews/steuern-rechtsnews/aktuelle-infos-und-erlaesse/Fachinformationen---Ertragsteuern/Fachinformationen---EST-KSt/Gruppenantrag-ueber-FOn.html>

Flat-rate energy cost allowance - relief for small businesses - self-check as of 17 April 2023

Flat-rate energy cost allowance

The flat-rate energy allowance is intended to support micro and small enterprises in coping with high energy costs. Prerequisites are a permanent establishment in Austria and sales between EUR 10,000 and EUR 400,000 in 2022. The energy cost flat rate is a flat-rate subsidy of EUR 110 to EUR 2,475 and is paid retroactively for the year 2022. The amount of the subsidy is determined individually for each company, depending on the sector and turnover, on the basis of an energy calculation formula. State-owned enterprises, regional authorities, enterprises from the energy, finance and insurance, real estate and agriculture sectors as well as liberal professions and political parties and their enterprises are excluded from the application.

Flat-rate energy cost allowance - relief for small businesses - self-check as of 17 April 2023

Businesses can register for a self-check from 17 April 2023 at www.energiekostenpauschale.at. Applications can be submitted from mid-May 2023. A mobile phone signature or ID Austria, access to the enterprise service portal (USP) as well as an industry classification according to ÖNACE are required. The Directive has not yet been published.

Further information can be found at the following link:
<https://www.energiekostenpauschale.at/>

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