

EY Tax Short Cuts - English

Latest tax news for Austria
by EY

Energy cost subsidy (EKZ): Extension EKZ 1, new EKZ 2

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The Austrian federal government agreed on the expansion of energy subsidies for businesses. The energy cost subsidy 1 (EKZ 1) will be extended. In addition, a new energy cost subsidy 2 program (EKZ 2) will be introduced as of 2023.

Extended deadline for pre-registration for the EKZ 1

In principle, the deadline for pre-registration for additional energy costs incurred in the months of February to September 2022 is 28 November 2022. According to the funding guidelines, which are still to be adapted, further pre-registrations will be possible via the aws funding manager during the extended deadline from 16 to 20 January 2023. The timely pre-registration is a prerequisite for the application.

Extension of the EKZ 1

The funding period for EKZ 1 is to be extended to the end of December 2022, with a separate application phase for Q4 2022. In Q4 2022, steam can now also be funded in the first stage.

Deadlines and facts regarding the EKZ 2

Grants of EUR 3,000 to EUR 150 million per business entity can be paid out for 2023. The funding period covers 1 January to 31 December 2023. As with EKZ 1, applications can be submitted via the aws funding manager.

There will be a total of 5 funding levels. With regard to the first two levels, up to a subsidy amount of EUR 4 million, and in the announced new subsidy level 5, up to a subsidy amount of EUR 100 million. For level 1, 2, and 5 the requirement of energy intensity is eliminated. In level 3 and 4, the

Energy cost subsidy (EKZ): Extension EKZ 1, new EKZ 2

energy intensity has to be either 3% of production value in 2021 or 6% of production value in the first half year 2022.

Various criteria will again have to be met at all funding levels, such as appropriate tax compliance, a new employment guarantee, restrictions on bonus payments and dividends, and for funding levels 3, 4 and 5, restrictions on profits.

The subsidy intensity is increased at all levels compared to EKZ 1. Furthermore, in addition to electricity and natural gas, heat/cold generated directly from electricity and natural gas will be subsidized in the future; in level 1, steam and heating oil will also be subsidized in addition to fuel.

The full media release from the Federal Ministry of Labor and Economic Affairs dated December 22, 2022 can be found under the following link:
https://www.aws.at/fileadmin/user_upload/Downloads/EKZ2/20221222_Mediainfo_Energiekostenzuschuss_2.pdf

Update BEPS 2.0 - OECD publishes Safe Harbour Rules according to GloBE Rules and other documents

OECD The OECD published several documents at the end of December 2022, including the so-called Transitional CbCR Safe Harbour rules for the Pillar 2 system. This document has been long awaited because it contains simplifications for the determination of the global minimum tax, which will be introduced for large corporate groups starting from 2024. For a transitional period, simplified calculations can be made using data from qualified country-by-country reporting instead of comprehensive and complex GloBE calculations. The Top-Up Tax for a country is set to zero during the transition period if one of the following tests is met:

- ▶ De-minimis test: sales in a country determined according to CbCR rules are less than EUR 10 million and profit is less than EUR 1 million.
- ▶ Simplified ETR test: effective tax rate (simplified determined from CbCR and financial statement data) per country exceeds a determined % rate (15% for fiscal years beginning in 2023 and 2024, 16% in 2025, 17% in 2026).
- ▶ Routine-earnings-test: income in a state determined under CbCR rules is less than the amount of the so-called Substance-based Income Exclusion.

All calculations in the transition period can be made using CbCR data and financial reporting data and the adjustments are much simpler than in the full scope of the GloBE rules. Therefore, at least in the transitional period, the Safe Harbours constitute a significant simplification compared to the determination according to the general GloBE rules. In terms of time, the CbCR Safe Harbour is limited to fiscal years beginning on or before 31 December 2026. For regular balance sheet dates as of December 31, these simplifications therefore

Update BEPS 2.0 - OECD publishes Safe Harbour GloBE Rules and other documents

apply for a maximum of three financial years up to the financial year 1 January to 31 December 2026.

The OECD also presents a regulatory framework for the development of permanent Safe Harbours in the form of simplified calculation measures for immaterial group entities. Furthermore, the documents contain recommendations for countries on more lenient sanctions in the first years of the introduction of the GloBE rules, provided that the multinational group can demonstrate sufficient measures with regard to their application. Work on further simplifications of the Model Rules - also in the form of additional Safe Harbours for the so-called Qualified Domestic Minimum Top-up Tax (QDMTT) - has been expressly announced.

In addition, two consultation papers on Pillar 2, according to "GloBE Information Return" and "Tax Certainty/Dispute Resolution" were published.

Moreover, a consultation paper on Pillar 1 ("Allocation of excess profits" with the aim of reallocating taxation rights to market states) was published, which deals with existing and planned digital taxes. The draft contains specific rules on three areas: (1) obligation to withdraw or no longer apply existing measures, (2) definition of measures which should not be introduced in the future and (3) mechanism to prevent the allocation of Amount A tax substrate should a jurisdiction violate the first obligation. As Pillar 1 is currently only applicable to global "giants" with group revenues exceeding EUR 20 billion, the planned regulations are not yet of great relevance in Austria.

Wage Tax Guidelines - Maintenance Decree 2022

Income Tax Act

On 19 December 2022, the Federal Ministry of Finance (BMF) published the Maintenance Decree 2022 of the Wage Tax Guidelines 2002 (2022-0.882.742). This incorporates the latest amendments to the law and the current legal practice. The following is an overview of selected changes:

Addition or clarification regarding the group characteristic - executive employees

In margin no. 76, it is clarified with reference to a Supreme Administrative Court decision that the degree of responsibility for the company can also be used for the formation of the group - in particular relevant for various tax exemptions within the meaning of Section 3 EStG - and that executive employees can also constitute a group of employees.

However, the degree of responsibility must be specified on the basis of objective, comprehensible criteria (e.g. according to a recognized job evaluation system).

Car sharing

Explanations on the tax exemption of Section 3 (1) 16d of the Income Tax Act introduced in the course of the Cost-of-Living Relief Act Part II (Federal Law Gazette I No. 163/2022) are inserted in margin no. 92m.

Wage Tax Guidelines - Maintenance Decree 2022

Starting from calendar year 2023, employer subsidies for the use of CO₂ - emission-free vehicles via car sharing platforms for non-work-related journeys are tax-free up to EUR 200 per year. In addition to motor vehicles, bicycles and motor cycles are also covered by this provision.

Employee profit participation and cost-of-living bonus

Starting with margin no. 112, explanations on tax-exempt employee profit participation within the meaning of Section 3 (1) no. 35 of the Austrian Income Tax Act (EStG) are included in the wage tax guidelines. The comprehensive explanations from the FAQs published during the year are now included in the income tax guidelines.

The comments on the cost-of-living adjustment in margin no. 112k are largely based on the BMF's response to a question dated 23 September 2022.

In certain cases, the employer may reclassify a profit participation granted tax-free in the calendar year 2022 in accordance with section 3(1)(35) of the EStG in 2022 to a cost-of-living bonus in accordance with section 124b(408)(b) of the EStG.

Special-purpose vehicles

If special-purpose vehicles are used for other private purposes - apart from drives from home to work - a non-cash benefit is to be calculated in accordance with the general provisions for payroll tax purposes

Vehicle change and CO₂ emission value

If there is a change of vehicle during the wage payment period, there are no objections if the non-monetary remuneration value for the wage payment period in question is determined either according to the acquisition costs of the vehicle used up to then or according to the acquisition costs of the newly provided vehicle if the same percentage is applied to the assessment basis for both vehicles on the basis of the CO₂ emission value.

If, due to the change of vehicle, different percentages are applied on the basis of the CO₂ emission value, an average consideration is to be assumed in relation to the wage payment period.

Commuting allowance

As a result of the temporary increase (May 2022 to June 2023) of the commuting allowance and the commuting euro, the comprehensive explanations on the allowance and the commuting euro will be adjusted accordingly.

Regarding the relationship between the commuting allowance and the public transport ticket as of 2023, a new margin no. 271a has been added .

Digital work tools - examples

Pursuant to Section 26(9) of the Austrian Income Tax Act, the value of digital work equipment provided by the employer to the employee free of charge for the employee's professional activities does not constitute benefits provided by the employer that fall within the scope of income from employment.

Marginal no. 277 is supplemented by examples of digital work equipment. All expenses directly related to digital data processing (e.g. computers, monitors,

Obligation to notify for certain fee payments

keyboards, printers, cell phones and the necessary data connections) qualify as digital work equipment.

The maintenance decree can be found at the following link:

<https://findok.bmf.gv.at/findok/resources/pdf/fcc8149b-4849-4bd2-bc32-ab34df24ccfc/81607.1.1.pdf>

Obligation to notify for certain fee payments

Income Tax Act

Entrepreneurs and public corporations that have made the payments listed below in calendar year 2022 are required to submit an electronic report via ELDA or Statistics Austria to the tax office by 28 February 2023 at the latest. If electronic reporting is not possible, the notification must be submitted in paper form by 31 January 2023 at the latest.

Duty of notification pursuant to § 109a EStG

Remuneration paid to individuals or associations of persons for services rendered outside the scope of employment, in particular payments for services rendered by freelancers, supervisory or administrative board members, foundation directors, lecturers, teachers and instructors, officials of public corporations, private business intermediaries, building society or insurance representatives and newspaper deliverers, must be reported. The Contractor should be provided with a notice to the same effect and should report the income separately in its tax return.

Notification may be omitted if the fee paid to a Contractor in a calendar year (including any reimbursement of travel expenses) does not exceed EUR 900.00 in total and does not exceed EUR 450.00 per individual service (including any reimbursement of travel expenses).

Duty of notification pursuant to § 109b EStG

Payments made to foreign providers for services rendered in Austria as self-employed persons pursuant to Section 22 of the Austrian Income Tax Act (in particular, freelance professions, as well as supervisory boards, boards of trustees and managing directors with significant shareholdings), as well as intermediary services rendered by persons with unlimited tax liability or relating to Austria, and commercial or technical consulting services rendered in Austria, must be reported, regardless of whether the consulting or intermediary services are rendered at the service provider's business or non-business premises. Commercial or technical consulting services require physical presence in Austria.

A notification is not required if the fee paid to a service provider in a calendar year does not exceed EUR 100,000.00, a tax deduction is made in accordance with Section 99 of the Income Tax Act (but without relief at source), or in the case of payments to foreign entities that are subject to a tax rate of at least 15% abroad.

In the case where both a notification obligation pursuant to Section 109a EStG and Section 109b EStG is required, only one notification pursuant to Section 109b EStG is to be transmitted (e.g. for foundation boards and supervisory boards).

Application of the Protocol amending the DBA-VAE as of January 1, 2023

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Double Taxation Agreement

On 20 December 2022, the instruments of ratification were exchanged between Austria and the United Arab Emirates for the Protocol amending the Double Taxation Agreement with the United Arab Emirates (DBA-VAE), Federal Law Gazette III No. 88/2004, signed in Dubai on 1 July 2021. Pursuant to Article 9, the Protocol of Amendment shall enter into force on 1 March 2023, both with respect to withholding taxes and with respect to other taxes, and shall apply as of 1 January 2023. The objective of the amendments was the implementation of the OECD standards on base erosion and profit shifting (BEPS standards). As of 2023, the following significant changes in the DTA-VAE are to be taken into account in particular:

Withholding tax of 10% on dividends

In the case of profit distributions, the source state can withhold a 10% withholding tax (so far 0%). Exceptions to this rule are profit distributions to companies (other than partnerships) in which the source state holds a direct interest of at least 10%, the other state itself, one of its local authorities or a qualified state institution.

Change to the credit method as the primary method for avoiding double taxation

If an Austrian taxpayer generates income in the UAE, Austria taxes this income and credits the tax paid in the UAE against the Austrian tax (credit method). As a result, the higher Austrian tax rate is applied.

Comprehensive information exchange clause

In addition, the so-called comprehensive information exchange clause will be included in the DTA. In the future, Austria and the UAE will exchange comprehensive information in connection with the implementation of the DTA and Austrian law (including bank information).

Principal Purpose Test

With the inclusion of the principal purpose test, the treaty benefits of the DTA will be denied in the future if the principal purposes is to obtain a benefit under the treaty. This also represents a tightening in the application of the DTA, which should be considered in the context of an economic activity in the UAE.

The entire protocol is available at the following link:

https://www.parlament.gv.at/PAKT/VHG/XXVII/I/I_01030/imfname_994454.pdf

VAT guidelines - maintenance decree 2022

Value Added Tax Act

On 5 December 2022, the BMF published a maintenance decree on the VAT regulation 2000 (UStR) (2022-0.860.124). The main changes resulting from this can be summarized as follows:

Fine as remuneration for VAT purposes (margin no. 8)

Contractually agreed "control fees" (increased parking fees, fines, etc.) charged for violations of the general conditions of use when parking on private property are qualified as taxable sales.

Tax group (margin no. 236, 237, 239)

The financial integration of a grandchild company into the grandparent company can (at least from 1 January 2023) also be established via a non-entrepreneurial subsidiary (e.g. a mere holding company). However, the non-entrepreneurial subsidiary is then not part of the VAT group. With regard to economic integration, it is stated that this can also result from a reasonable business relationship between a subsidiary company and another subsidiary company, which in turn must be integrated into the controlling company. With regard to organizational integration, it is clarified, with reference to the case law of the Supreme Administrative Court, that measures such as the employment of employees by the controlling company or the absence of its own office staff at the controlled company and the resulting performance of essential administrative tasks by the holding company can result in organizational integration if they enable the controlling company to exercise a decisive influence on the controlled company and to bring the business conduct of the controlled company in line with the requirements of the holding company.

Tax exemption for insurance agents and brokers (marg. no. 882)

The content of the activity is decisive for the applicability of the tax exemption. For this purpose, the existence of two criteria must be examined, whether the service provider - at least, in the case of sub-intermediary, indirectly - is in contact with both the insurer and the insured person and whether the activity contains essential aspects of insurance intermediary. The latter it is assumed if the service provider has to look for customers aiming to conclude insurance contracts and to bring them together with the insurer.

Option for VAT for rentals (marg. no. 899c)

The VAT guidelines clarify that a lease agreement qualifies as a "new" lease agreement for VAT purposes, although a new party only enters an existing agreement.

Medical treatment (margin note 948)

If nutritional counseling is provided as part of the practice of medicine or paramedical services as part of the treatment of patients and if it is medically necessary to counsel patients regarding their nutrition in order to protect their health, then this is a tax-exempt service. On the other hand, the activities of a "community nurse" in the form of, for example, data collection and data analysis, needs assessment, evaluation of the effectiveness of care measures and preparation of reports for communities do not constitute tax-exempt medical treatment.

VAT Guidelines - Maintenance Decree 2022

Tax-free international passenger transport by train (margin no. 1713)

The tax exemption for the domestic leg of the journey introduced by AbgÄG 2022 will be incorporated into the VAT guidelines in various places and it will be clarified, among other things, that it is not necessary to indicate the tax rate on the ticket.

Rental of real estate located within the country (marg. no. 2601b)

As a result of the AbgÄG 2022, as of July 20, 2022, the rental of real estate is not subject to the reverse-charge mechanism and foreign landlords must declare the Austrian VAT with the Austrian tax office. For the period from 1 January 2022 to 19 July 2022, the tax authorities only assume that the tax must be assessed if the lessor has its own rental staff in Austria or at the property that is capable of acting autonomously. The VAT guidelines clarify that this also applies to periods prior to 1 January 2022, as long as there is no abuse of laws.

Travel services (marg. no. 2947)

If a transport service is provided as an ancillary service, margin taxation does not apply if the service received does not serve any purpose of its own, but is merely a purpose of making optimum use of the main service, which in turn is not subject to margin taxation. According to the VAT guidelines, this is the case, for example, in the case of an inner-city passenger transport to a gala dinner by a third party bus company.

Microentrepreneurs (margin no. 3733)

Mail-order deliveries that are transported or dispatched from a Member State other than the State of residence are taxable at the place where the transport ends, even in the case of micro-entrepreneurs. Therefore, they are not to be included in the calculation of the microenterprise limit.

Triangular transactions (margin no. 4291 ff)

As of 1 January 2023, a triangular transaction is also possible within a chain transaction with more than three participants. The simplification rule can be applied at any point in the chain transaction if all requirements are met. It is not required that the first or the last entrepreneur in the chain is involved in the triangular transaction. Examples have been added to the VAT rules in this regard.

ECJ: Triangular transaction simplification only if reference to reverse charge on invoice

Value Added Tax Act

In Case C-247/21 (Luxury Trust) of 8 December 2022, the ECJ had to rule on the conditions for the application of the so-called triangular transaction simplification. In the underlying facts, an Austrian company had purchased vehicles from a British supplier in 2014 and sold them to a Czech company. The vehicles were transported directly from the UK to the Czech Republic and all entrepreneurs each appeared under the VAT ID number of their country of residence, whereby the Austrian company wanted to apply the triangular simplification. The Austrian company's outgoing invoice contained a reference

ECJ: Triangular transaction simplification only in case of invoice with reference to reverse charge

to a "tax-free intra-community triangular transaction", but there was no explicit reference to the transfer of tax liability (reverse charge).

The Austrian Supreme Administrative Court in this context wanted to know from the ECJ whether the designation of the recipient of the supply is also designated as the person liable to pay tax is also valid if the (net) invoice states: "Tax-exempt intra-community triangular transaction". In the event that the answer is answered negatively, the Administrative Court also presented the questions of whether such an invoice statement can be effectively corrected retroactively, whether it is necessary for the corrected invoice to be received by the invoice recipient for the correction to be effective and whether the correction has retroactive effect to the time of the original invoicing.

The ECJ concludes that the ultimate purchaser in a triangular transaction has not been validly designated as the person liable to pay VAT if the invoice issued by the intermediate purchaser does not contain the statement "Tax liability of the recipient of the services". In addition, according to the ECJ, it should be noted that the omission of the required reverse charge notification on an invoice cannot be corrected later by adding a note stating that this invoice relates to an intra-community triangular transaction and that the tax liability is transferred to the recipient of the supply.

In accordance with the ECJ's opinion, a reverse charge reference on the invoice is therefore mandatory for effective application of the triangular transaction simplification. In order to avoid potential registration or declaration obligations, this formalistic view of the ECJ requires businesses to pay close attention to correct invoicing as a prerequisite for applying the simplification of triangular transactions.

ECJ: No tax exemption for the determination with regard of correctness of the diagnosis of an illness of an insured person

Value Added Tax Act

In the judgment of 24 November 2022 (Case C-458/21, CIG Pannónia Eletbiztosító Nyrt), the ECJ ruled that verification of the accuracy of the diagnosis of an insured person's illness, which is essentially related to the completion of all administrative formalities concerning medical treatment abroad, is not exempt from VAT.

In this regard, the ECJ stated that the objective of a medical service is decisive for the assessment of the tax exemption. According to the ECJ the main objective of a medical opinion is not the protection, including the maintenance or restoration of the health of a person. The service in that specific case has an essentially administrative character. Therefore, it does not fall under the tax exemption. The same applies to the completion of formalities for treatment in the event that there is a right to the insurance benefit.

ECJ: Participation in VAT fraud

ECJ: Participation in VAT fraud

Value Added Tax Act

In the judgment of 1 December 2022 (Case C-512/21 Aquila Part Prod Com SA), the ECJ, following its established case-law, ruled that the right to deduct input VAT may be denied not only if it is established on the basis of objective circumstances that the taxable person itself has committed tax evasion, but also if the taxable person knew or should have known that it participated with its acquisition in a transaction that was involved in such evasion.

It is the responsibility of the authority to prove the relevant objective circumstances to a legally sufficient degree; recourse to presumptions or assumptions is inadmissible. From the ECJ's point of view, it is sufficient for the tax authority to prove that the taxpayer, exercising due diligence, could have known that he had participated in a transaction that was involved in such tax evasion. The knowledge of a representative must be imputed to the taxpayer. The fact that the members of the supply chain know each other, however, does not justify the denial of the right to deduct input tax.

If there are indications of irregularities or tax evasion, the taxpayer must exercise increased diligence. However, the taxpayer cannot be required to carry out complex or comprehensive checks such as those usually carried out by tax authorities. Whether the taxpayer has acted with sufficient diligence must be assessed by the national court.

In addition, according to the ECJ, a breach of obligations under national or EU law (in this case, food safety regulations) may be used as a factor in determining VAT fraud, even in the absence of a prior decision by the authority responsible for determining such a breach. The enshrined right to a fair trial is not affected by this if the evidence relied upon can be contested and discussed adversarially.

Energy crisis contribution: revenue cap and skimming of excess profit for energy companies published in the Federal Law Gazette

Energy Crisis Contribution- Electricity Energy crisis contribution- fossil energy sources

The Federal Laws on the Energy Crisis Contribution-Electricity (EKBSG) and the Energy Crisis Contribution-Fossil Energy Sources (EKBFSG) were published in the Federal Law Gazette (BGBl. I No. 220/2022) on 29 December 2022 (see already, inter alia, our Tax Short Cuts No. 26/2022 of 29 November 2022 and No. 28/2022 of 21 December 2022).

With the Energy Crisis Contribution for Fossil Energy Sources (EKB-F), high profits of oil and gas companies will be skimmed off from the 2nd half of 2022 and in 2023. The Energy Crisis Contribution for electricity (EKB-S) caps the revenues of electricity producers from 1 December 2022.

The full text of the law is available at the following link:
https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2022_I_220/BGBLA_2022_I_220.pdf

COVID-19: Further extension of deadline for the preparation and disclosure of annual financial statements published in the Federal Law Gazette

COVID-19: Further extension of deadline for the preparation and disclosure of financial statements published in the Federal Law Gazette

Company Code The Federal Act amending, among other things, the Corporate COVID-19 Law was published in the Federal Law Gazette (Federal Law Gazette I No. 224/2022) on 30 December 2022 (see our Tax Short Cuts No. 28/2022 of December 21, 2022).

The extended preparation and disclosure deadlines for the annual financial statements will therefore not expire until the end of 30 June 2023 and will apply for the last time to accounting documents for balance sheet dates prior to 1 July 2022. This means that for all balance sheet dates prior to 1 July 2022, the period for disclosure to the commercial register is 12 months.

Following the example of the previous regulation, a phase-in reduction in the deadline applies to balance sheet dates that fall after 30 June 2022, but before 31 October 2022.

The full text of the law is available at the following link:
https://www.ris.bka.gv.at/Dokumente/BgblAuth/BGBLA_2022_I_224/BGBLA_2022_I_224.pdf

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