

EY Tax Short Cuts - English

Latest tax news for Austria
by EY

COVID-19 Investment Premium: Settlement by end of May 2023

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Settlements for investment premiums must be made via the aws subsidy manager at the latest three months after the last commissioning and payment of the investments which are to be subsidized. The investments must have been commissioned and paid for by 28 February 2023 at the latest (see our Tax Short Cuts No. 4/2023 of 21 February 2023). The 3-month period within which the settlement for the investment premium must be submitted to the aws therefore begins with this last commissioning or payment. This period cannot be extended. If the investment premium is at least EUR 12,000.00, the settlement must be additionally confirmed by an auditor, tax advisor or accountant.

The only exceptions are investment premiums with an investment volume larger than EUR 20 million (deadline for payment/commissioning: 28 February 2025).

ECJ on the VAT treatment of E-Charging

Value Added Tax Act

In case C 282/22 (P. w W.) of 20 April 2023, the ECJ had to decide on whether the charging of electric vehicles (e-charging) at publicly accessible charging stations constitutes a supply or service. The services provided with regards to the charging process included the provision of charging devices, the transmission of electricity with appropriately adjusted parameters to the battery of the electric vehicle, and the necessary technical support services. Furthermore, the plaintiff also intended to provide a special platform, website or application software through which users could reserve a specific connection point and view the history of purchases and payments made. For all these services there was one standardized price depending on the loading time.

According to the ECJ, these transactions are a combination of supply of electricity for charging electric vehicles and the provision of various services. The ECJ states that this complex uniform supply is to be considered as a supply of goods since the transmission of electricity is its main component. Providing access to this device is merely a minimal service, which is necessary for the supply itself. This also applies to the corresponding technical support and the provision of IT applications, which, according to the ECJ, are merely ancillary services that, from a VAT perspective, share the fate of the main service that is the supply of electricity.

In this case, the ECJ did not have to decide on a constellation in which an e-mobility provider (EMP) is interposed between a charging point operator and the user. It therefore remains unclear how such a constellation would be treated and whether the view of the VAT Committee (118th meeting of 19 April 2021), according to which there is a supply to or by the EMP, would be followed by the ECJ.

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