

Tax Short Cuts - English

Latest tax news for Austria
by EY

VAT Refund for Non-EU Businesses until 30 June 2023

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installed special equipment and
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Businesses without a registered office or permanent establishment in the EU can submit a VAT refund application for the year 2022 to the Austrian tax office (Finanzamt Österreich) until 30 June 2023.

The application must include all original incoming invoices with Austrian VAT and a confirmation of business from the country of residence. Applications submitted after the statutory deadline will not be accepted by the Austrian authorities.

Austrian businesses who purchased supplies or other services subject to VAT in other EU member states in the calendar year 2022 can still apply for a refund of the related VAT until 30 September 2023.

ECJ: Leasing of permanently installed special equipment and machinery in the context of leasing a stable building as a tax-exempt turnover

Value Added Tax Act

In Case C-516/21, Tax Office X, dated 4 May 2023, the ECJ ruled that the leasing of special and permanently installed equipment and machinery is to be treated as tax-exempt if it is ancillary to the main tax-exempt supply of land (in this specific case, a stable building) and is supplied under a contract concluded between the same parties.

A uniform economic transaction may not be artificially split up. Ancillary services that form a single economic transaction with tax-exempt main services are therefore also tax-exempt. The ECJ thus grants the principle of uniformity precedence over legally determined splitting requirements. The judgment also has implications for Austria, as the Austrian VAT Act currently treats the leasing of business equipment subject to VAT, even if it is an integral part of the land.

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