

Vienna solar container communication station flow battery service tax rate





Overview

How does VAT work in Austria?

Whilst VAT compliance rules are set by the EU, Austria is still free to set its standard VAT rate. It may also levy reduced VAT rates on a limited range of goods for economic reason. Businesses VAT registered in Austria must use these rates when supplying goods and services.

What is the VAT rate?

The standard VAT rate is 20 percent. Reduced tax rates apply to certain sales, such as food or letting for residential purposes. There are also tax exemptions for certain transactions.

When is VAT due in Austria?

The tax point (time of supply) rules in Austria determine when the VAT is due. It is then payable to the tax authorities 10 days after the VAT reporting period end (monthly or quarterly). For most goods, it is the time of delivery or passage of title. For services, it is the completion of the service.

Why does Austria Levy reduced VAT rates?

It may also levy reduced VAT rates on a limited range of goods for economic reason. Businesses VAT registered in Austria must use these rates when supplying goods and services. If they fail to charge the correct rates, they are held liable for any unbilled VAT.



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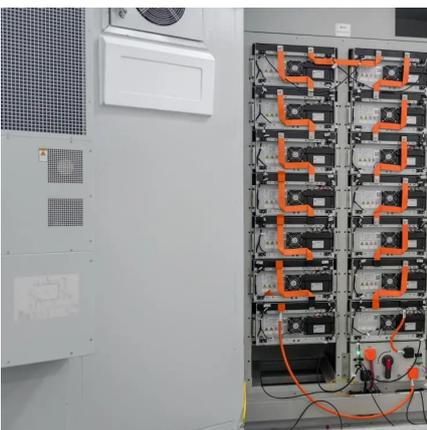


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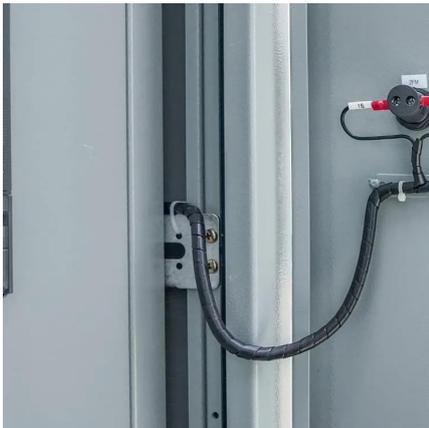
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