Tax & Legal News

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Extension of application deadline: “Fixkostenzuschuss 800.000” and “Verlustersatz Phase I”

The application for the second tranche of the “Fixkostenzuschuss 800.000” (FKZ 800.000) and “Verlustersatz Phase I” had to be submitted for all applicants by March 31, 2022 (final settlement). However, an application deadline extension for the above-mentioned grant instruments has now been published by regulation as of April 20, 2022. The extension of the application deadline applies to the following cases:

- For grant applicants who have requested for an advance on the "FKZ 800.000" (advance FKZ 800.000) under the "Ausfallbonus" and have neither submitted a mandatory final settlement of the FKZ 800,000 nor repaid the advance FKZ 800,000 to COFAG.
- For grant applicants who have submitted a request for advance payment of the "FKZ 800.000" under the first tranche, but who have neither submitted a request for final payment by application under the second tranche (final settlement) nor withdrawn the request for advance payment submitted under the first tranche and repaid any amount of payment already received to COFAG.
- For grant applicants who have submitted a request for advance payment of the "Verlustersatz Phase I" under the first tranche, but who have neither submitted a request for final payment by application under the second tranche (final settlement) nor withdrawn the request for advance payment submitted under the first tranche and repaid any amount of payment already received to COFAG.

Conclusion
In these cases, grant applicants can now submit the missing payment request (final settlement) by application to COFAG until June 30, 2022. In addition, applicants who have already submitted a payment request (final settlement) under the second tranche by March 31, 2022, can now amend this application by submitting another one until June 30, 2022.

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Energy measures package: Temporary inflation compensation enacted

The announced package of energy measures was passed by the National Council on 27 April 2022. It is intended to compensate for the rise in energy prices and includes a temporary higher commuting allowance (Pendlerpauschale) and commuter euro (Pendlereuro) as well as a temporary reduction in the electricity and natural gas levies.

Increase of commuting allowance (Pendlerpauschale) and commuter euro (Pendlereuro)

Due to the sharp increase in fuel prices, the commuting allowance is increased by 50% for the period from May 2022 to June 2023.

	Small commuting allowance p.m. (Kleines Pendlerpauschale)		Big commuting allowance p.m. (Großes Pendlerpauschale)	
	before	**temporary from May 2022 to June 2023**	**before**	**temporary from May 2022 bis June 2023**
at least 2 km up to 20 km	-	-	EUR 31	EUR 46,50
more than 20 km up to 40 km	EUR 58	EUR 87	EUR 123	EUR 184,50
more than 40 km up to 60 km	EUR 113	EUR 169,50	EUR 214	EUR 321
more than 60 km	EUR 168	EUR 252	EUR 306	EUR 459

The former commuter euro (Pendlereuro) in the amount of EUR 2 per kilometer is increased by a factor four: In the period from May 2022 to June 2023, an additional EUR 0.50 per month and kilometer is granted (resulting in a total of EUR 8 per year). For taxpayers who do not pay income tax (because of earnings below the subsistence level) and receive the commuting allowance, the amount to be reimbursed by the tax office (social insurance refund, social insurance bonus) will increase by EUR 60 for the calendar year 2022 and by EUR 40 for the calendar year 2023 (in total, EUR 100).

If the employer does not already take the aforementioned measures into account in the current payroll, they must update the previous payroll periods until 31 August 2022 at the latest.

Reduction of the natural gas levy and the electricity levy

The energy package reduces the natural gas levy and the electricity levy for a limited period to the minimum taxation set out in EU law.

The natural gas levy for transactions between 30 April 2022 and 1 July 2023 is as follows:

- EUR 0,01196 instead of EUR 0,066 per m3 or
- EUR 0,0038 instead of EUR 0,021 per m3 for hydrogen.

The electricity levy for transactions between 30 April 2022 and 1 July 2023 uniformly amounts to EUR 0.001 per KWh. Due to this uniformed amount of EUR 0.001 per KWh, there is no entitlement to remuneration in the period between 30 April 2022 and 1 July 2023 for railway companies. Transactions before 30 April 2022 are not affected.

Temporary agricultural diesel allowance

A mineral oil tax allowance of EUR 0.07 per liter for agricultural and forestry operations is available upon application for the limited period from May 2022 to June 2023. The calculation of the allowance is based on flat-rate consumption values, depending on the type and the extent of the cultivated areas. The application for remuneration must be made for the entire remuneration period and must be submitted to Agrarmarkt Austria. Applications are possible from 1 September 2022 at the earliest until 31 October 2022 at the latest. Remunerations of less than EUR 50 will not be paid out.

The temporary agricultural diesel allowance constitutes state aid and must therefore be registered with the European Commission. The payment of the allowance is dependent on the compliance with all obligations under state aid law or the positive outcome of the state aid proceedings.

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End of corporate veil for British limited companies with principal place of management in Austria

In a recent decision, the Austrian Supreme Court stated that as a legal consequence of BREXIT "Austrian Ltds" will no longer be recognized as separate corporate entities. Thus, the previously existing corporate veil no longer applies and shareholders are now personally liable without limitation for the obligations of the former "Austrian Ltd".

The personal statute of a legal entity is governed by the law of the state in which the respective entity has its place of effective management (seat theory, "Sitztheorie"). In Austria, this rule may be superseded in cases regarding cross-border matters within the EU due to the priority of EU law. The freedom of establishment under EU law guarantees that a company validly incorporated in a member state – irrespective of the place of its effective management – is to be recognized in the legal form in which it was incorporated. As a result of this rule, it previously became popular practice to incorporate limited liability companies in the UK, while having the company's place of effective management in Austria ("Austrian Ltd"). However, as a legal consequence of BREXIT, such Austrian Ltds are no longer covered by the scope of application of the freedom of establishment under EU law. Consequently, there is no longer any legal basis for recognizing the legal capacity of an Austrian Ltd as such.

The Supreme Court therefore confirms the concerns, wherein the potential legal implications of BREXIT for Austrian Ltds and outlined possible measures to avert imminent adverse consequences. For those shareholders that did not adapt the Austrian Ltd to a respective Austrian corporate entity, the recent decision of the Austrian Supreme Court dated 27 January .2022, 9 Ob 74/21d, has brought shattering clarity about the legal fate of still "existing" Austrian Ltds.

Facts of the case

This case dealt with a legal dispute between a company established as an Austrian Ltd as the plaintiff and an Austrian entrepreneur as the defendant. In 2016 the Austrian Ltd brought the action, which was dismissed by the court of first instance in April 2021. According to the legal opinion of the court of first instance, the Austrian Ltd was no longer a legal entity as a consequence of BREXIT and had therefore lost its legal capacity to sue and be sued.

Decision of the Supreme Court

In its decision the Supreme Court concluded that the British limited company, which has its place of effective management in Austria, should have adjusted its corporate form in light of the consequences of BREXIT during the transitional period. Since the plaintiff failed to make such adjustments, the British Ltd as a "corporate entity" must now be assessed from the perspective of substantive Austrian corporate law.

Contrary to the opinion of the court of first instance, according to the opinion of the Supreme Court, the legal consequences of BREXIT did not cause "legal nullity" of Austrian Ltds. Instead, these entities are to be assessed as a partnership under civil law (“Gesellschaft bürgerlichen Rechts”). In the case of a one-person company, as it was in the present case, it is now to be assessed as a sole proprietor (instead of a partnership under civil law). As a result of this assessment, all assets and liabilities of the former Austrian Ltd are transferred to the shareholders by way of universal succession, who are therefore liable without limitation for all liabilities of the former Austrian Ltd.

Conclusion

The decision of the Supreme Court has drastic consequences for all shareholders who have failed to adapt the legal form of their company to Austrian corporate law during the transitional period. With the consequential dissolution of the corporation, the protective corporate veil no longer applies. Instead, the shareholders are now personally liable for the obligations of the former Austrian Ltd without limitation and with their private assets. If the shareholders are no longer able to service the debts that have been transferred to them, there is a threat of execution against their private assets. Another consequence of this decision is that any outstanding claims of the former Austrian Ltd. are to be claimed by the shareholders themselves, in their own name. Current lawsuits of the Ltd are now to be continued by the shareholders as a party.

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Constitutional Court: Law on deduction for social plan provision payments unconstitutional

In its decision of 16 March 2022 (G 228/2021-8), the Constitutional Court ruled that the provision in sec 20 para 1 (8) ITA on the deduction of severance payments from social plans is repealed as unconstitutional. The provision states that voluntary severance payments (including those from social plans) are not tax deductible unless they are taxed with the reduced rate of 6% at the level of the recipient. However, since severance payments in connection with social plans pursue different goals than individually agreed severance payments, it is a violation of the principle of equality in the opinion of the Constitutional Court. The repeal of the provision enters into force on 31 December 2022. Until then, the legislator was granted a repair period.

Facts

The complainant concluded social plan agreements for the years 2015 to 2017 to mitigate the negative impacts of affected employees from the change in operations. One-off payments were agreed for the termination of employment, which were deducted by the complainant as operating expenses in the tax returns.

A tax audit denied the deduction of the expenses according to Sec 20 para 1 (8) ITA, since the payments were not taxed with the reduced tax rate of 6% and issued new assessment notices for the years concerned. An appeal against these assessments was dismissed by the Tax Appeals Court. Subsequently, an appeal against this decision was filed with the Constitutional Court. Due to concerns about the constitutionality, a law review process was initiated.

Decision of the Constitutional Court

In its decision, the Constitutional Court stated that the intended effects for voluntary individually agreed severance payments, such as preventing the termination of employment or counteracting agreements for particularly high severance payments, were not suitable to justify a prohibition of deductions for social plan severance payments.

Moreover, the limitation of tax deductibility was incompatible with the objective of a social plan to protect the interests of older employees. The termination of an employment in the case of a change in operations requires a compensation of social and economic disadvantages for older employees and therefore fulfills other aims than individually agreed severance payments.

In the opinion of the Constitutional Court, the provision in sec 20 para 1 (8) ITA leads to objectively unjustifiable differentiations and was to be repealed as unconstitutional due to a violation of the principle of equality.

Conclusion

The Constitutional Court has repealed the provision in sec 20 para 1 (8) ITA as unconstitutional. The repeal enters into force on 31 December 2022. Until then, the legislator is granted a repair period. With an exception for the case in question, the unconstitutional provision must be applied to all cases realized until 31 December 2022. The subsequent regulation of the deduction of severance payments remains to be seen.

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Tax Appeals Court ruled on admissibility of goodwill amortization in case of a gradual group acquisition

In its decision of 6 July 2020 (Ro 2019/13/0018), the High Administrative Court ruled that a "phased" group acquisition (group acquisition in which in a first step domestic entities are acquired and subsequently other – usually foreign – group entities are acquired) does not lead to an exclusion of interest deduction from a purchase price financing and goodwill amortization in the context of group taxation. Although the Tax Appeals Court (7.3.2022, RV/5100970/2018) did not consider goodwill amortization to be permissible for a different reason in the present decision, the legal view on the phased group acquisition was again confirmed in this decision.

Facts

Group N acquired another group A from an external seller as of 31 December 2006. Also, as per 31 December 2006, 100% of the shares in company A were contributed to the acquiring Austrian company N in accordance with Art III Reorganization Tax Act. Due to the acquisition (contribution), goodwill amortization was claimed for the first time in the tax return 2007of company N in the context of group taxation.

During a tax audit, the tax office refused to deduct the goodwill amortization and issued new assessment notices. According to the tax office a harmful group relationship had already existed when the shares of A were contributed to N. In addition, a goodwill amortization shall only be considered insofar as the tax advantage from the goodwill amortization could have affected the assessment of the purchase price at the time of the initial acquisition of the shares. According to the tax office, this was not the case due to the contribution at market value. An appeal against the new assessment notices was filed with the Tax Appeals Court.

Decision of the Tax Appeals Court

The Tax Appeals Court had to assess whether a third-party acquisition had been affected and referred to the above-mentioned High Administrative Court decision. In the present case, the entire group A was initially acquired by group N from a nonaffiliated seller. The subsequent contribution of the acquired company A to the existing company N still constituted a third-party acquisition in the opinion of the Tax Appeals Court. Contrary to the legal view of the tax office, the Tax Appeals Court confirmed the existence of a third-party acquisition in this constellation.

However, in the Tax Appeals Court's view, the tax advantage from the admissibility of a goodwill amortization resulting from the reorganization could not affect the enterprise value (contribution of A to fair market value). Thus, the acquiring company N could not assume beyond doubt that the goodwill amortization was due for this participation. The deduction of goodwill amortization was therefore denied. An ordinary appeal to the High Administrative Court was admitted.

Conclusion

The Tax Appeals Court confirms that a phased group acquisition (in this case acquisition with subsequent contribution) is not detrimental to goodwill amortization in the tax group. Due to the comparable provision of sec 12 para 1 (9) CITA on group acquisitions, the Tax Appeals Court's statement on group acquisitions is also applicable to interest expenses in our view. However, due to the explicit focus on a possible impact on the purchase price, goodwill amortization is excluded in the case of a contribution at fair market value. An ordinary appeal was filed against the decision of the Tax Appeals Court; the subsequent decision of the High Administrative Court remains to be seen.

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Current news on VAT groups

In 2020, the question of who the taxable entity of a VAT group was submitted to the ECJ by the German Federal Fiscal Court. According to the German VAT Act – which is similar to the Austria VAT Act the tax debtor of the VAT group is the head of the VAT group, and the members of the VAT group are considered dependent in this context. In this respect, the German Federal Fiscal Court had doubts as to the compatibility with EU law. In addition, a further question was raised regarding the requirements for the necessary financial integration. In January 2022, the Advocate General issued an initial assessment on these questions in her opinion.

Facts of the case

NGD is a limited liability company governed by German law. Its shareholders are A (51 %) and C e.V. (49 %). The sole manager of NGD in the year at issue was E, who was also the sole manager of A and an executive board member of C e.V.. In the course of an external tax audit, the auditor determined that – contrary to the opinion of NGD – no VAT group existed between A and NGD. Although A held a 51% majority shareholding in NGD's share capital, it did not hold a majority of the voting rights, owing to the provisions of the articles of association, and was therefore unable to impose its decisions on NGD. In the appeal proceedings, the tax court ruled that the tax office's requirement that the controlling company must also hold a majority of the voting rights in the controlled company in addition to a majority of shares was too far-reaching and that therefore a VAT group existed in that case. The German Federal Finance Court decided to stay the proceedings and referred four questions to the ECJ for a preliminary ruling.

Questions for a preliminary ruling

The ECJ only asked the Advocate General for an opinion on the following two questions:

Question 1: Is the VAT Directive to be interpreted as permitting a Member State to designate, instead of the VAT group ("Organkreis") a member of the VAT group ("Organträger", controlling company) as the taxable person?

Question 4: Is the VAT Directive to be interpreted as permitting a Member State to regard a person as not being independent if that person is integrated into the undertaking of another company's business ("Organträger", controlling company) in financial, economic and organizational terms in such a way that the controlling company is able to impose its will on the person and thus prevent the person from forming his [or her] own will, which diverges from that of the controlling company?

Opinion

The Advocate General divided her assessment into three steps. In a first step, the Advocate General examined the conditions for VAT groups laid down in Union law. In this context, she stated that Union law allows Member States to consider closely connected persons belonging to a VAT group as a single taxable person for the purposes of fulfilling VAT obligations. However, this precludes a rule which designates only the member controlling the group as the taxable entity, excluding the other group members. Under the corresponding German legal provision, however, the controlled company is merely a dependent component of the controlling company's business. Consequently, the German regulation goes beyond Union law.

In a second step, the Advocate General examined the legal status of the VAT group and its members. Basically, the concept of the VAT group is a simplification measure. The individual VAT returns of the group members are combined into one VAT return. However, the members of the VAT group remain taxable persons on an individual basis. Under Union law, the taxable person liable for the VAT is the VAT group itself and not a specific member of the group, such as the "Organträger" (controlling company) under the German VAT Act. There may well be an interest that, for example, the company with the highest liquidity pays the VAT owed by the group. If a national regulation now provides that the taxable person is always the controlling company, the freedom of the VAT group to determine its representative is restricted.

In a final step, the Advocate General stated that the German regulation is not justified against the background of preventing abuse or combating tax evasion and avoidance.

As a result, the Advocate General proposed the following answer to the questions referred: Closely connected persons belonging to a VAT group may be regarded as a single taxable person for the purposes of fulfilling VAT obligations. However, it is not compatible with Union law if only the member controlling the group – which owns the majority of the voting rights and a majority shareholding in the controlled company in the group of taxable persons – is designated as the representative of the VAT group and the taxable person of that group, to the exclusion of the other group members.

Conclusion

Since the Austrian provision on VAT groups is similar to the German provision, the Advocate General's initial assessments are also relevant for Austria. However, this is merely an opinion and the ECJ could still decide completely different in its judgment. However, if the ECJ agrees with the opinion, it remains to be seen whether the previous taxes levied at the level of the controlling company are unlawful and how/if they will be amended. For further details, we would like to refer you to our SWK article in issue 8/2022 published on 10 March 2022.

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DTT AT – GER: Expiry of the consultation agreement in connection with the COVID-19 pandemic

The consultation agreement on the DTT AT-GER in connection with the COVID-19 pandemic expires on 30 June 2022. The simplifications contained therein for stays solely caused by the pandemic and the resulting tax consequences are no longer applicable from this point in time.

Previous provisions of the consultation agreement

To keep the extent of the personal burdens that the outbreak of the COVID-19 pandemic brought as low as possible for employees who work across borders, a consultation agreement on the DTT AT-GER was concluded. The agreement states that working days spent in the home office only due to the pandemic do not trigger any change in the distribution of the taxation rights. In addition, it was clarified that work performed in the home office due to the pandemic does not lead a permanent establishment for the employer. The continuation of the cross-border commuter regulation in case of home office due to the pandemic and questions regarding the taxation of short-time work benefits ("Kurzarbeitergeld" in Germany) and short-time work support ("Kurzarbeitsunterstützung" in Austria) are also part of the consultation agreement.

Expiry of the consultation agreement

Given the fact that the containment measures regarding the pandemic are now largely expiring, the consultation agreement on the DTTAT-DE should only be valid until 30 June 2022. The agreement therefore applies to working days in the period from 11 March 2020 to 30 June 2022. From 1 July, 2022, all working days spent in the home office are therefore to be attributed to the country in which they are actually spent. If cross-border commuters spend working days in the home office from 1 July 2022 due to the pandemic, these are now considered as non-return days. The decree also notes that the statements on German short-time work benefits and Austrian short-time work support are also to be applied after the validity of the agreement, as they are to be qualified as payments from the statutory social security system of the respective state. According to the DTT AT-GER such payments may as before only be taxed in the state which pays out the benefits.

Conclusion

With the expiry of the consultation agreement on the DTT AT-GER, the special regulations and simplifications for the assessment of COVID-19-related home office activities will expire. In order to avoid unwanted tax consequences, particular attention must be paid to cases involving cross-border activities between Austria and Germany.

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Financial Transactions: German case law converges to the OECD-TPG

In the past year, the German Federal Fiscal Court (Bundesfinanzhof, "BFH") specified in two cases the German legal view regarding intra-company financing. The rulings contain detailed statements on the selection of the most appropriate method, the preparation of ratings and the subordination of shareholder loans.

Selection of the most appropriate method – priority of the CUP method

In principle, the OECD Transfer Pricing Guidelines (OECD-TPG) on financial transactions provide for a preference of the Comparable Uncontrolled Price ("CUP") method for the pricing of intra-company loans. In contrast to this, the ruling of the tax court, which has now been overturned, stated that the cost-plus method should primarily be used for the pricing of intra-company loans. Even if the "cost of funds" approach, which is comparable to this, is also provided for in principle by the OECD-TPG, there was nevertheless a significant discrepancy between the view of the Tax Court and the OECD with regard to the preference of individual methods.

The BFH ruled on 18 May 2021 (I R 4/17) that on the contrary to the tax court, the CUP method is to be preferred. In its reasoning, the BFH explicitly refers to the OECD-TPG on financial transactions.

Ratings

In the above-mentioned case, the Tax Court also ruled that rating assessments based on undisclosed algorithms are not to be accepted, as they are not sufficiently comprehensible. In the case at hand, the rating was based on the "credit-model" of the rating agency Standard and Poor's.

With regard to ratings for intra-group borrowers, the BFH stated however that, in principle, these can also be generated using such models. It is essential that these models are "a basis for assessing the creditworthiness of companies that is recognised and applied in market practice".

Furthermore, the BFH states that third-party lenders, when assessing the creditworthiness of a group company, would not only consider the "stand-alone" rating of a borrower, but would also not automatically consider the group's creditworthiness. Rather, the strategic importance of the borrowing company for the entire group is decisive for whether and to what extent the group affiliation improves the stand-alone rating of a company.

Legally mandated subordination vs. arm's length principle

In the second ruling of 18 May 2021 (I R 62/17), the BFH ruled on the question of the extent to which the subordination of intra-company loans is relevant in the determination of interest. Here, the BFH states that unrelated lenders would probably expect a higher remuneration for the granting of subordinated, unsecured loans than for senior and/or secured loans. Therefore, in the BFH's view, it is in line with the arm's length principle to also apply a higher remuneration for subordinated and/or unsecured intra-company loans to compensate for the additional risks arising from the subordination/unsecured nature.

In the ruling, the BFH also mentions that it is not relevant whether this subordination is contractually agreed – as is also possible with third parties – or results from statutory provisions – as is often the case with intra-company loans. In both cases, a third party lender would expect a risk-adequate remuneration.

Conclusion

Among experts, the two rulings of tax courts that have now been overturned by the BFH were criticized, as they were a clear deviation from previous practice and doctrine regarding the arm's length pricing of intra-company financial transactions. In particular, the ruling of the Münster Regional Court (see "Choice of method" and "Ratings") was viewed extremely critical in the literature, which even the BFH mentions in its ruling.

Both rulings were only partially compatible with the statements of the OECD in its guidelines on financial transactions. This divergent interpretation of the arm's length principle in connection with financial transactions between Germany and the OECD would probably have led to a large number of taxation disputes in the future.

It is therefore welcomed that the BFH has now overturned these rulings and that its reasoning is very much based on the OECD-TPG and the Court even quotes them directly in part. In its case law, the BFH now confirms the primacy of the price comparison method for financial transactions (although other methods may also be applicable in individual cases) as well as the common practice of preparing ratings for classifying the creditworthiness of borrowers and also states that the subordination of loans, even if this is only prescribed by law and not contractually agreed, has an influence on the pricing of intra-company financial transactions.

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Fees and Duties Act: Surety or promise of success in contract?

Facts of the Case

One section of a hotel lease agreement stated that the guarantor was fully liable and therefore guaranteed compliance with all the lessee's obligations under the The Austrian tax authorities imposed a fee pursuant, since in its opinion the guarantee was a surety ("Bürgschaft"). The lessor (= Applicant) appealed and argued that the contractual obligation was a promise of success (at no charge according to the GebG), thus the imposition of the fee is not permissible. The classification of the provision as a surety (subject to a fee) or as promise of success (not subject to a fee) was in dispute.

Tax Authorities: "Surety exists due to accessoriness"

The tax authorities believed the true economic content of the agreement was for the guarantor to be fully liable for compliance with all obligations of the lessee under the agreement. However, no further liability apart from payment of the rent was inferred by the provision, especially not for a certain success or for anything completely unrelated to the lease agreement in question. A guarantor (surety) promises to perform what the principal debtor would have to perform. Thus, the agreement fulfills the requirement of mandatory accessoriness to the main performance (strict dependence on the main performance). Therefore, a surety was assumed.

Tax Appeals Court: "Wording concludes performance guarantee"

Based on the overall picture of the hotel lease agreement, the Tax Appeals Court concluded that the guarantor is not only liable for the monthly payment of the rent by the lessee, but also for the compliance with all obligations of the lessee under the agreement, ie the compliance with the operating obligation, the obtaining of all permits required for the hotel operation, etc. The wording in the agreement essentially guaranteed the successful operation of the hotel by the lessee for the duration of the lease agreement. For these reasons no surety subject to a fee within the meaning of Section 33 tariff line 7 Austrian Fees and Duties Act exists, but rather a guarantee for success according to Section 880 a (2) Austrian Civil Code.

Conclusion

Success guarantees and sureties belong to the subcategory of the guarantee contract. The Feder Fiscal Court concludes that Section 33 fee item 7 Austrian Fees and Duties Act does not cover the non-regulated guarantee contract, nor the guarantee of success pursuant to Section 880a (2) of the Austrian Civil Code, but only surety within the meaning of Sections 1346 et seq of the Austrian Civil Code.

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Tax Deadlines in June 2022

On 9 June 2022 the following declarations/payments are due:

- **Application for turnover loss bonus III** for February 2022

On 15 June 2022 the following declarations/payments are due:

- **Advance VAT declaration** for April 2022.
- **Standardized Consumption Tax** for April 2022.
- **Capital Gains Tax** for capital gains on debt securities for April 2022.
- **Tax on energy, coal and natural gas** for April 2022.
- **Advertising Tax** for April 2022.
- **Digital Tax** for April 2022.
- **Intrastat declaration** for May 2022.
- **Wage Tax** for May 2022.
- **Employer-Contribution** to the family allowance compensation fund for May 2022.
- **Surcharge to the Employer-Contribution** for May 2022.
- **Municipal Tax** for May 2022.
- **Withholding Tax defined according to Sec 99 ICTA** for May 2022.
- **„U-Bahn Steuer" for Vienna** for May 2022.
- **Social insurance payments for employees** for May 2022.

On 30 June 2022 the following declarations/payments are due:

- **Recapitulative statement** („Zusammenfassende Meldung") for May 2022.
- **online submission of tax returns 2021.** Submission deadline for income tax, VAT and CIT returns as well as the "Feststellungserklärung" via FinanzOnline, incase those are not subject to the quota agreement ("Quotenregelung") of your tax advisor.
- **Application for turnover loss bonus** for the second instalment of the "Fixkostenzuschuss 800.000" and "Verlustersatz Phase I"
- **Input tax refund 2021.** End of the application period for entrepreneurs from third countries who have paid input tax in Austria in 2021.

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