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THIS GREY FIELD

www.bmf.gv.at

Bundesministerium
Finanzen



*This form will be read by machine, so please write in **BLOCK CAPITALS** and use **only black** or **blue** ink. Enter amounts in euros and cents (right-justified). Please submit only original forms, as copies are not machine-readable. Entries **outside the entry fields** are not machine-readable either.*

Fields highlighted in bold are to be filled in in any case.

Tax account №

Tax office № – Tax №

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NAME OF COMPANY (BLOCK LETTERS)

[illegible]

Dear Taxpayer:

Legal provisions without further designation refer to the Austrian Value Added Tax Act 1994 (UStG 1994).

Please see the completion instructions for this declaration (Form U 1a).

Information on electronic filing of the return can be found on the internet (www.bmf.gv.at) or directly at FinanzOnline (<https://finanzonline.bmf.gv.at>). Information on VAT can be found on the internet (www.bmf.gv.at) at Findok – Guidelines (Austrian Value Added Tax Guidelines 2000) and Taxes – Self-employed entrepreneurs – VAT.

VAT return for 2018

Please tick as applicable.

| | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
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| Address and telephone number | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| The company comprises subsidiaries | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <div style="display: flex; justify-content: space-between;"> <div> <input type="checkbox"/> no <input type="checkbox"/> yes </div> <div>if yes, number of subsidiaries</div> <div style="border: 1px solid black; width: 50px; height: 30px;"></div> </div> | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| Business year deviating from the calendar year <i>(to be filled in only in these cases)</i> The turnover for the business year is declared as follows | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |
| <table style="width: 100%; border-collapse: collapse;"> <tr> <td></td> <td>M</td><td>M</td><td>J</td><td>J</td><td>J</td><td>J</td> <td></td> <td>M</td><td>M</td><td>J</td><td>J</td><td>J</td><td>J</td> <td></td> <td>M</td><td>M</td><td>J</td><td>J</td><td>J</td><td>J</td> </tr> <tr> <td>from</td> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> <td>to</td> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> <td>and from</td> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> <td>to</td> <td> </td><td> </td><td> </td><td> </td><td> </td><td> </td> </tr> </table> | | | | | | | | | | | | | M | M | J | J | J | J | | M | M | J | J | J | J | | M | M | J | J | J | J | from | | | | | | | to | | | | | | | and from | | | | | | | to | | | | | | |
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| from | | | | | | | to | | | | | | | and from | | | | | | | to | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | | |

| Calculation of VAT: | | | Tax assessment base ¹⁾ Amounts in euros and cents |
|--|----------|------------|---|
| Deliveries, other services and internal consumption: | | | |
| a) Total amount of the tax assessment bases for the assessment period 2018 for supplies and services (excluding the following internal consumption) including partial payments (in each case excluding VAT) | 1 | 000 | |
| b) plus internal consumption (§ 1 I 2, § 3 II and § 3a Ia) | 2 | 001 | + |
| c) less turnover for which the tax liability pursuant to § 19 I 2 and § 19 Ia, Ib, Ic, Id and Ie has been transferred to the service recipient. | 3 | 021 | — |
| Total | | | |
| Of which tax-exempt WITH input tax deduction pursuant to | | | |
| a) § 6 I 1 in conjunction with § 7 (export deliveries) | 4 | 011 | — |
| b) § 6 I 1 in conjunction with § 8 (contractual processing) | 5 | 012 | — |
| c) § 6 I 2 to 6 as well as § 23 V (maritime shipping, aviation, international passenger transport, diplomats, advance travel on third territory, etc.) | 6 | 015 | — |
| d) Art. 6 I (intra-Community deliveries with exception of the vehicle deliveries to be listed separately) | 7 | 017 | — |
| e) Art. 6 I, provided that deliveries of new vehicles were performed to customers without VAT ID № or by vehicle suppliers in accordance with Art. 2. | 8 | 018 | — |

1) Minus signs, if and insofar as not pre-printed, are to be used when completing the declaration.

| | | |
|--|----|-------|
| Of which tax-exempt WITHOUT input tax deduction pursuant to | | |
| a) § 6 I 9 lit. a (real estate turnover) | 9 | 019 — |
| b) § 6 I 27 (small entrepreneur) | 10 | 016 — |
| c) § 6 I _____ (other tax-exempt turnover without input tax deduction) | 11 | 020 — |
| Total of the taxable supplies, other services and internal consumption (including taxable partial payments) | | |



| Thereof to be taxed at: | Assessment base | Value Added Tax (VAT) |
|--|-----------------|-----------------------|
| 20% standard tax rate | 12 | 022 |
| 10% reduced tax rate | 13 | 029 |
| 13% reduced tax rate | | 006 |
| 19% for Jungholz and Mittelberg | 15 | 037 |
| 10% additional tax for agricultural and forestry operations subject to flat-rate taxation | 16 | 052 |
| 7% additional tax for agricultural and forestry operations subject to flat-rate taxation | 17 | 007 |
| Further to be taxed: | | |
| Tax liability according to § 11 XII and XIV, § 16 II and pursuant to Art. 7 IV | 18 | 056 + |
| Tax liability pursuant to § 19 I 2, § 19 Ic, Ie as well as pursuant to Art. 25 V | 19 | 057 + |
| Tax liability pursuant to § 19 Ia (construction services) | 20 | 048 + |
| Tax liability pursuant to § 19 Ib (transfer by way of security, ownership subject to retention of title and plots of land in compulsory auction proceedings) | 20 | 044 + |
| Tax liability pursuant to § 19 Id (scrap and waste materials, Ordinance BGBl. II № 129/2007; video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, Ordinance BGBl. II № 369/2013). | 20 | 032 + |
| Intra-Community acquisitions: | Assessment base | |
| Total amount of the assessment bases for intra-community acquisitions | 21 | 070 |
| Of which tax-exempt pursuant to Art. 6 II | 22 | 071 — |
| Total amount of the taxable intra-Community acquisitions | | |
| Thereof to be taxed at: | 23 | |
| 20% standard tax rate | | 072 + |
| 10% reduced tax rate | | 073 + |
| 13% reduced tax rate | | 008 + |
| 19% for Jungholz and Mittelberg | | 088 + |
| Non-taxable acquisitions: | 24 | |
| Acquisitions pursuant to Art. 3 VIII 2 that are taxed in the Member State of the destination location | | 076 |
| Acquisitions pursuant to Art. 3 VIII 2 that are deemed taxed domestically pursuant to Art. 25 II | | 077 |
| Subtotal (VAT) | | |
| Calculation of deductible input tax: | 25 | |
| Total amount of input taxes [including input tax determined at a flat rate (codes 084, 085, 086, 078, 068, 079) but excluding the input tax amounts to be reported separately (codes 061, 083, 065, 066, 082, 087, 089, 064, 063, 067)] | | 060 — |
| Input taxes determined at a flat rate that are included in code 060: | 26 | |
| a) Flat-rate taxation pursuant to § 14 I 1 (basic flat rate) | | 084 |
| b) Chemists, Ordinance BGBl. II № 229/1999 | | 085 |
| c) Certain groups of entrepreneurs, Ordinance BGBl. № 627/1983, Ordinance BGBl. II № 48/2014 | | 086 |
| d) Food retailer or general merchandise dealers, Ordinance BGBl. II № 228/1999 | | 078 |





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|--|--------|---|
| e) Commercial agent, Ordinance BGBl. II № 95/2000 | 068 | |
| f) Artists and writers, Ordinance BGBl. II № 417/2000 | 079 | |
| Input tax amounts to be reported separately: | 27 | |
| Input taxes relating to the import VAT paid (§ 12 I 2 lit. a) | 061 | — |
| Input taxes relating to the import turnover tax owed and posted on the tax account (§ 12 I 2 lit. b). | 28 083 | — |
| Input taxes from intra-Community acquisition of goods | 29 065 | — |
| Input taxes relating to the tax liability pursuant to § 19 I 2, § 19 Ic, Ie and pursuant to Art. 25 V | 30 066 | — |
| Input taxes relating to the tax liability pursuant to § 19 Ia (construction services) | 30 082 | — |
| Input taxes relating to the tax liability pursuant to § 19 Ib (transfer by way of security, ownership subject to retention of title and real estate in compulsory auction proceedings) | 30 087 | — |
| Input taxes relating to the tax liability pursuant to § 19 Id (Scrap and waste materials, Ordinance BGBl. II № 129/2007; video game consoles, laptops, tablet computers, gas and electricity, gas and electricity certificates, metals, investment gold, Ordinance BGBl. II № 369/2013). | 30 089 | — |
| Input taxes for intra-Community deliveries of new means of transport by vehicle suppliers pursuant to Art. 2 | 31 064 | — |
| Of which not deductible pursuant to § 12 III in conjunction with IV and V | 32 062 | + |
| Correction pursuant to § 12 X and XI | 33 063 | |
| Correction pursuant to § 16 | 34 067 | |
| Total amount of deductible input tax | | |
| Other corrections | 35 090 | |
| <input type="checkbox"/> Payment charge (plus sign) <input type="checkbox"/> Credit (minus sign) | 095 | |
| Advance payments made (minus sign) or credit granted (plus sign) | | |
| Result <input type="checkbox"/> Remaining debt <input type="checkbox"/> Credit | | |

Chamber contribution obligation
(§ 122 of the Austrian Chamber of Commerce Act) applies: ☐ yes

Chamber contribution to the following amount was paid for 2018:
(to be filled in only if there is no deviating business year)

Please note: Certain adverse consequences of belated payment of the VAT advance payments (enforcement measures, initiation of financial criminal proceedings) can be avoided by immediate payment of the remaining debt already due.

I certify that the above information is **correct** and **complete** to the best of my knowledge and belief. I understand that the information will be checked, and that incomplete or incorrect disclosure of information is punishable. Should I subsequently find that the above declaration is incorrect or incomplete, I will inform the tax office without delay (§ 139 of the Austrian Federal Tax Code).

IMPORTANT NOTE: Please **do not send any original documents**, as all documents arriving at the tax office will be destroyed after electronic recording in accordance with the data protection regulations! However, retain these for at least **7 years** for a possible inspection.

You can submit this declaration even more easily electronically at www.bmf.gv.at (FinanzOnline). FinanzOnline is available to you free of charge around the clock and requires no special software.

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|---|
| Tax representation (name, address, phone №) |
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Date, signature or company signature, respectively

