

Filling-in help for the income tax return (E 1) for 2022 and the supplement to the income tax return for individual entrepreneurs (business income) for 2022 (E 1a)

Quotations from the law without further description refer to the Income Tax Act 1988 (EStG 1988) in the version applicable for 2022. **Earnings** are the **profit** for income from agriculture and forestry, self-employment and business operations; in case of other types of income they are the **excess of income over income-related expenses**. Detailed tax information can be found in the Austrian Income Tax Guidelines 2000 (EStR 2000) at bmf.gv.at/Steuern/Findok.

A) Explanatory notes on the income tax return (E 1) for 2022

1 For children staying in Austria, the **single earner tax credit** according to Section 33 para. 4 annual **494 euros** for one child and **669 euros** for two children. The amount of **669 euros** increases for the third and each additional child by **220 euros**. For children who are in another EU country, in Switzerland, Liechtenstein, Norway or Iceland, amounts that are based on the price level in the respective State are adjusted. The relevant values are taken into account automatically if necessary. The prerequisite for the single-earner tax credit is that you have been married for more than six months in the respective year or have been a registered partner, have not lived permanently separated from your partner, have received family allowance for at least one child for at least seven months in the respective year and Your partner's total income did not exceed **6,000 euros**. The single-earner tax credit is also available in a cohabitation that has existed for more than six months in the respective year if one of the partners has received family allowance for at least one child for at least seven months. Insofar as reference is made below to "(marriage) partner", this includes married persons as well as life partners and registered partners with at least one child. The single-earner tax credit is only granted once per (marriage) partnership, namely the (marriage) partner with the higher income; if the income is the same, in case of doubt, the (marriage) partner who manages the household. Income from capital assets must also be taken into account when calculating the earnings threshold for the single earner tax credit if it is subject to final taxation with the capital gains tax deduction or is subject to a special tax rate of 25% or 27.5%.

You are entitled to the **single-parent tax credit** if you have not lived in a community with a (spouse) partner for more than six months in the respective year and for at least seven months have received family allowance for at least one child. The same regulations apply to the amount of the single-parent tax credit as to the single-earner tax credit.

2 The **child allowance** is due if the following requirements are met:

- In 2022, business or income from employment constant work for at least 30 days or all year benefits under the Child Care Allowance Act or Received care leave allowance.
- Income in 2022 did not exceed a certain limit; this limit depends on the number of children for whom family allowance was received for more than six months. It is:
 - With one child: 13,749 euros (income tax below 550 euros)
 - With two children: 16,499 euros (income tax below 1,100 euros)
 - With three children: 18,769 euros (income tax below 1,650 euros)
 - With four children: 20,461 euros (income tax below 2,200 euros)
 - If you have more children, the income limit increases accordingly continue speaking; an increase in income tax of 550 euros must be taken into account for each child.

- There is an entitlement to the single-earner tax credit or the single-parent tax credit or the (marital) partner does not have the above-mentioned income limits either exceeded. In this case only the person who received family allowance for the child is entitled to the additional child allowance.

In order for the additional amount for children to be taken into account in the tax assessment, you must confirm that the requirements are met. You must therefore make the declaration provided for in point 4.2.1 or in point 4.2.2.

If the additional amount for children is due, it will be automatically calculated and taken into account.

3 You are entitled to a **multiple-child bonu**, if you alone or together with the other parent received family allowance for at least three children in 2022 and the (family) income for the year 2022 of **55,000 euros** was not exceeded. You will receive the **multiple-child bonus for 2023** with the income tax assessment for the year **2022**. The taxable income is to be used as the family income. The income-related expenses, special expenses and extraordinary burdens to be taken into account in the assessment are to be deducted when determining the taxable income. Your taxable income and the taxable income of your (marriage) partner must always be added together to determine the amount of family income. There will be no aggregation if you have not lived with your (marriage) partner in the same household for more than 6 months in 2022 or if the income of one of the (marriage) partners is negative. In principle, the family allowance recipient is entitled to the multiple child supplement. The (spouse) partner of the recipient of family allowance can also apply for the multiple child allowance in his or her assessment (Form L 1 or E 1) or with Form E 4. In this case, the recipient of the family allowance must submit a statement of waiver to the tax office upon request. If both parents receive family allowance for the children in the same household, one of the two parents can apply for the multiple-child bonus if the other parent gives their consent.

4 If you use the **regular tax option for capital yields** including cryptocurrencies, your final taxable domestic capital gains (with capital yields tax deduction) and/or the foreign capital gains to be included in the investment (without capital yields tax deduction) to which a special tax rate applies is taxed according to the general tax rate. The standard taxation option can only ever be exercised for all (business and private) capital yields. In this case, all domestic investment income for which final taxation is intended with the capital gains tax deduction must be included in the declaration (codes **780/782/784** or **917/ 918/919** for operational capital yields or recording of private capital yields in attachment E 1kv). The withheld capital yields tax is offset against the tax incurred in the assessment.

Note,

- that you have to assess yourself whether standard taxation is more favourable for you (no automatic favorable comparison),
- the refund of capital yields tax is limited in cases in which a single earner tax credit or child tax credit is mediated (see point 3 of attachment E 1kv) and
- a deduction of income-related expenses is not permitted (except except for income from cryptocurrencies).

The standard taxation option for capital yields can be exercised independently of the standard taxation option for income from real estate sales.

5 If you use the **standard taxation option** for **income** from real estate sales and withdrawals from company real estate to which the special tax rate applies, this income is taxed according to the general tax rate. The standard taxation option can only ever be exercised for all (business and private) income. In this case, all such income must be included in the declaration (codes **500/501/502** for business income or codes **985/986/987** and **572/573/574** for personal income). Any real estate income tax withheld or a special advance payment made will be offset against the tariff tax incurred in the assessment. Please note that you must assess yourself whether standard taxation is more favorable for you (no automatic comparison of favourable conditions). The standard taxation option for real estate can be exercised independently of the standard taxation option for capital gains.

6 If you use the **standard taxation option** for **income from management rights**, from which a withholding tax of 10% has been withheld, is taxed according to the general tax rate. If the income is not set at 33% of the amount paid out, its amount must be verified by an expert opinion. The standard taxation option can only ever be exercised for all (business and possibly private) income. In this case, all such income must be included in the declaration (code **9326** in E1a for business income or code **547** for income from renting and leasing). The withholding tax to be credited in accordance with Section 107 must be entered in the code **286/287/288** for business income; in the case of income from letting and leasing, it must be entered under code **596**.

7 Enter income from **agriculture and forestry** here. If you are an **individual entrepreneur** and use the **consolidation into a lump sum** to determine your agricultural and forestry income, enclose attachment E 1c. Any additional attachments (form Komb 24, Komb 25 or Komb 26) must only be submitted upon request by the tax office. Determine the profit by means of accounting or a complete statement of income and expenditure, enclose attachment E 1a or E 1a-K. Balance sheet preparers must also submit the balance sheet and profit and loss account. Please note that the result from attachment(s) E 1a, E 1a-K, E 1c or E 11 is **complete** must be stated (profit/loss or lump-sum profit plus any capital gains and transition profits).

In the case of **participations** in a partnership, the result from attachment E 11 must be recorded in point 10.2. Any distribution of income or the application of half the tax rate with regard to investment income must be made in the income tax return.

8 The income earned by members of the liberal professions (eg doctors, lawyers, artists), and income from other **self-employed work** (e.g. supervisory board remuneration) should be reported here. In addition to this, sickness benefits of a

self-employed person from pension institutions should also be listed here. If you are an individual entrepreneur, enclose attachment E 1a or E 1a-K. Balance sheet preparers must also present the balance sheet and profit and loss account.

If the income includes final taxable domestic and/or foreign investment income or capital gains relating to business premises that can be taxed at a special tax rate, always enter the profit/loss (share) under point 11.1 or 11.2 **without** such income. Foreign capital yields that can be taxed at the special tax rate must be either entered under code **947** (taxation at 27.5%) or under code **783** (taxation at 25%) or, when exercising the standard taxation option according to point 8.1, must be entered together with domestic taxable capital yields and capital yields under code **782**. Business premises relating to capital yields must be entered under code **962** (taxation at 30%) or code **552** (taxation at 25%) or must be recorded under code **501** when exercising the standard taxation option according to point 8.2.

In the case of **participations** in a partnership, the result from attachment E 11 must be recorded in point 11.2. Any distribution of income or the application of half the tax rate with regard to investment income must be made in the income tax return.

9 Enter here the income generated from **commercial operations**. Furthermore, sickness benefits of a tradesman from pension institutions should also be listed here. If you are an individual entrepreneur, enclose attachment E 1a or E 1a-K. Balance sheet preparers must also present the balance sheet and profit and loss account.

If the income includes final taxable domestic and/or foreign investment income (usufruct and capital) or capital yields relating to business premises that can be taxed at a special tax rate, always enter the profit/loss (share) under point 12.1 or 12.2 **without** such income. Foreign capital gains that can be taxed at the special tax rate are either to be entered in code **948** (taxation at 27.5%) or under code **785** (taxation at 25%) or, when exercising the standard taxation option according to point 8.1, must be entered together with domestic taxable capital yields and capital yields under code **784**.

Business premises relating to capital yields must be entered under code **963** (taxation at 30%) or code **553** (taxation at 25%) or upon exercise of the standard taxation option according to point 8.2 under code **502**.

In the case of **participations** in a partnership, the result from attachment E 11 must be recorded in point 12.2. Any distribution of income or the application of half the tax rate with regard to investment income must be made in the income tax return.

10 A **three-year distribution** is provided for capital yields and certain compensation (Section 37 para. 2 item 2).

Capital gains, i.e. profits from the sale (the abandonment) of the entire business, a part of the business or a share of a co-entrepreneur, must be recorded in full under code **9020** in attachment E 1a. In the case of sale or abandonment of the entire business, an allowance of up to 7,300 Euros (or a pro-rata allowance in the case of sale of a partial business/co-entrepreneurial share) can be entered under code **9021** of attachment E 1a. If this option is not exercised, the capital gain can be spread over three years if the business has existed for at least seven years and has not been sold for a pension. In this case, enter 2/3 of the capital yield under code **311/321/327**. In certain cases (especially if a taxpayer over 60 years of age stops gainful employment as part of the sale/abandonment), instead of the tax exempt amount and the three-year distribution, half the tax rate can also be claimed (see also the note **46**).

11 A **five-year distribution** is available for gains from "**compensation for expropriation**"; these are profits from the elimination of assets due to official intervention or to avoid such an intervention. If you claim the distribution, enter the 4/5 to be eliminated under code **312/322/328**.

12 Positive income from **self-employed artistic and/or literary activity** in the year 2022 can be distributed evenly over the years 2022, 2021 and 2020 on the basis of an irrevocable application. In this case, the assessments for the years 2021 and 2020 will be resumed to take the respective thirds into account. Distribution is only possible if the balance of all income from artistic and/or literary activity is positive.

The income to be distributed must initially be stated without deduction, 2/3 of which must be entered under code **325** and is thus eliminated.

The right to choose three-year distribution also applies to foreign income from artistic and/or literary work. If another country has the right to tax based on a double taxation agreement, the three-year distribution within the framework of the progression proviso (code **440**) must be taken into account. When using double taxation convention with the credit method, the three-year distribution must also be observed for the codes **395, 396**. The simultaneous application for non-assessment of claim interest (Section 205 para. 6 FFC) ensures that no interest on claims is charged when income tax is (re)assessed for previous years due to the three-year distribution.

13 Under codes **314/324/326**, enter the 1/3, 1/5 amounts of the profits distributed over 3 or 5 years in the previous year (in previous years) that are attributable to the year of assessment. If use is made of the distribution privilege for artistic and/or literary income in the following year or the second following year, the 1/3 amount attributable to the assessment year must also be entered here.

14 Codes **780/782/784** should only be filled out if you have exercised the standard taxation option for capital yields (item 8.1). Domestic capital gains that are subject to final taxation with capital yields tax as well as foreign business capital yields and (assessable) capital yields from business capital investments, which are otherwise are subject to taxation at a special tax rate, are taxed in this way according to the general tax rate. Such income must not be included in the result from attachment E 1a (exclusion via codes **9283** or **9289** under point 4 of the attachment E 1a). Income from participations (attachment E 11) must be recorded without such income in items 10.2, 11.2 or 12.2. Please note that when exercising the standard taxation option, **all** private domestic and foreign capital income that is subject to final withholding tax or that can be taxed at a special tax rate must also be included in the assessment according to the general tax rate. The capital gains tax to be offset against domestic operating capital yields must be entered under code **955/956/957** or **580/581/582**.

15 Code **917/918/919** must only be filled out if you have exercised the standard taxation option for capital yields (point 8.1). Business capital yields (usufruct and capital), on which a foreign withholding tax must be credited, are taxed in this way according to the general tax rate. The foreign withholding tax to be offset must be recorded under code **958/959/960** or

923/924/925. Foreign withholding taxes that can be refunded abroad may not be entered. Foreign withholding taxes can only be credited to the extent that the foreign state has a right to tax at source on the basis of double taxation convention.

16 Codes **500/501/502** should only be filled in if you have exercised the **standard taxation option** according to point 8.2. Capital yields from business real estate that would otherwise be subject to taxation at the special tax rate (see note **20**) are taxed in this way according to the general tax rate. The result from attachment E 1a must not include such income (exclude via code **9316** of attachment E 1a). Income from participations (attachment E 11) must be recorded without such income in items 10.2, 11.2 or 12.2. Please note that when exercising the standard taxation option, **all** private income from real estate sales to which the special tax rate applies (codes **985/986/987** and **572/573/574**) must be included in the assessment according to the general tax rate. A real estate income tax to be offset against business income from property sales must be entered under codes **964/965/966** or **583/584/585**, the special advance payment to be offset must be entered under codes **967/968/969** or **589/589/591**.

17 Certain income from agriculture and forestry can, upon application, be taken into account for tax purposes, **one third each** in the assessment year and the two following years. Exceptions to this are, in particular, income that was determined using a full flat-rate, income from hunting, a sideline or a sideline activity, preferential income from special forest uses, income from the sale of land or income from the sale or termination of a business. If not all income must be distributed, the records must clearly show which income was included in the distribution and how it was determined.

If you wish to claim the distribution, check the box provided for the request (first time claim only). The application applies to all distributable income, is binding for the following years and therefore does not have to be submitted again. The distribution ends, among other things, with the announcement of the termination. In this case, the relevant box must be ticked.

If the assessment year is at least the second following the first distribution, you can apply for third-party amounts that have not yet been taken into account

- this year and the three following years must be equally distributed in quarters each (item 9.3.1) or that
- the third amounts not yet taken into account in the assessment year must be recorded in full (item 9.3.2).

If you do not submit such an application, half of the third amounts that have not yet been taken into account will be recognised from the second year after the first distribution in the year of termination and half in the following year. If the year of termination is the year after the start of the distribution, the total amount from the two-thirds amounts still to be taken into account must always be recorded in the year of termination.

The positive balance of the business income to be distributed is to be distributed, but no more than the total positive income generated by the business. The income to be distributed must be entered under code **151**. The income from agriculture and forestry in the assessment year is reduced by 2/3 of the value from this indicator. The eliminated two thirds are then **automatically included in the assessments of the following years**.

18 Codes **946/947/948** or **781/783/785** must be completed if domestic and foreign operating capital yields on which the special tax rate of 27.5% or 25% is applicable, should be taxed at the special tax rate (no exercise of the standard taxation option according to point 8.1). The result from attachment E 1a must not contain such income (exclude via the codes **9283** or **9289** of attachment E 1a). Participation income (attachment E 11) must be recorded without such income in point 10.2, 11.2 or 12.2.

19 Enter under code **949/950/951** or **920/921/922** the operating capital yields against which a foreign withholding tax must be credited, if this income is subject to the special tax rate of 27.5% or 25%. The foreign withholding tax to be offset must be recorded under code **958/959/960** or **923/924/925**. Foreign withholding taxes that can be refunded abroad may not be entered. Foreign withholding taxes can only be credited to the extent that the foreign state has a right to tax at source on the basis of double taxation convention.

20 Codes **961/962/963** or **551/552/553** must be filled out if capital yields relating to business premises to which the special tax rate applies, must be taxed at this tax rate (no exercise of the standard taxation option according to point 8.2). The result from attachment E 1a must not contain such income (exclude via code **9316** of attachment E 1a). Income from participations (attachment E 11) must be recorded without such income under items 10b, 11b or 12b.

The special tax rate is 30%; it is 25% if the sale took place before 1 January 2016. A real estate income tax to be offset against business income from property sales must be entered under codes **964/ 965/966** or **583/584/585**, the special advance payment to be offset must be entered under codes **967/968/969** or **589/589/591** .

21 Non-compensable losses from companies whose business focus is on the management of intangible assets or in located in the commercial rental of economic goods, must be entered under code **341**. Losses of the current year must always be stated in full within the framework of the corresponding code (**310, 320** or **330**). The non-compensable portion attributable to them must be entered under code **341**.

22 Non-compensable operating losses from participations, where the focus is on achieving tax advantages or non-compensable losses included in **operating income from participations** from enterprises whose business focus is on the management of intangible assets or the commercial leasing of assets (Section 2 para. 2a), must be entered under code **342**. Losses from investments in the current year must always be stated in full. The non-compensable portion attributable to them must be entered under code **342**.

23 Non-compensable losses of the same company from **previous years** (according to Note 20) must be listed under code **332** if a profit has been made from the same business in the current year (Section 2 para. 2b); this profit must be stated in full under the relevant code (**310, 320, 330**).

Non-compensable losses from previous years from **income from participations** (see note 21) must be recorded under code **346** if a profit share has been drawn from the same participation in the current year (Section 2 para. 2b); this profit share must be recorded in full under the corresponding code (**310, 320, 330**).

24 Enter under code **509** a restricted investment loss carryforward from participation in a partnership as a capitalist shareholder (Section 23a), which can be offset against income other than the respective participation income as a result of a contribution or assumption of liability. The settlement is made up to the amount of the total amount of income.

25 Non-compensable losses from participations included in **non included in non-compensable income**, where the focus is on achieving tax advantages (Section 2 para. 2a), must be entered in code **371**. Losses of the current year must always be stated in full under the corresponding code and additionally recorded under **371** with the non-compensable portion attributable to them.

26 Non-compensable losses from **previous years** included in non-operating income from investments, where the focus is on achieving tax advantages (Section 2 para. 2a), must be entered under code **372** if a surplus share is drawn from the same participation in the current year; this surplus share must be stated in full under the relevant code.

27 Enter here income that is tax-exempt on the basis of **international arrangements**. Such income (including the tax-free income to be entered under code **440** on the basis of intergovernmental arrangements) must be treated as taxable income for the purpose of determining the extent of an income refund (Section 33 Para. 8).

28 Point 15 contains **income-related expenses** that your employer(s) could not yet take into account or only within the framework of an exemption notice. There are special flat-rate advertising costs for the professional groups listed in Form E 1, Item 16.2.11.

Further information on income-related expenses can be found in the "Tax book" (bmf.gv.at - employee tax assessment).

29 Enter here expenses for **ergonomically suitable furniture** (in particular desk, swivel chair, lighting) of a workplace set up in the home outside of a study that is recognised for tax purposes. The prerequisite is that in 2022 at least 26 home office days according to Section 26 item 9 litera a have been worked. Only the amounts **paid in 2022** may be entered. They must always be entered in full .

The expenses are deductible within a maximum amount in the 2022 assessment. The maximum amount is **300 euros**. If such expenses were already taken into account in 2021, the maximum amount for 2022 must be **reduced** by the amount taken into account in the 2021 assessment. An excess amount from the previous year must therefore **not** be entered.

A depreciation for wear must not be taken into account for ergonomically suitable furniture.

31 When exercising the standard taxation option according to point 8.3 (see note 6), enter under code **547** income received from an infrastructure operator from the areas electricity, gas, oil and district heating for the granting of a **management right** on a property that it is not part of business assets (Section 107). If the income is not set at 33% of the amount paid out, its amount must be verified by an expert opinion.

32 Income from **private property sales**, is generally subject to taxation using a special tax rate. If no real estate income tax was paid on the income, the income recorded under codes **985, 986** or **987** or **572, 573** or **574** must be assessed in any case (obligation to declare).

If real estate income tax has been paid, the income tax on the private sale of real estate is thereby settled, unless the information on which the self-calculation of the real estate income tax by the party representative is based does not correspond to the actual circumstances. If real estate income tax has been paid correctly, such income must no longer be recorded in the tax return. However, they may be included in the assessment voluntarily on the basis of a **standard taxation option** (see point 8.2 of the declaration and note 5) or an assessment option (Section 30b para. 3).

The **assessment option** is exercised by entering the income for which real estate income tax has already been paid under codes **985, 986** or **987** or **572, 573** or **574** without exercising the rule taxation option according to point 8.2. This makes sense, for example, if a loss from a property sale is offset against a surplus from another property sale for which real estate income tax was paid, and taxation at the special tax rate must be maintained. In this way, excess real estate income tax can be reimbursed (in whole or in part) or offset against income tax on other income.

Example: Property A was sold in 2022 for € 20,000, real estate income tax of €840 (4.2% of the sale proceeds) was paid. A loss of €1,000 was made on the sale of property B; real estate income tax was not incurred here. By exercising the investment option, a loss compensation can be made:

Flat-rate income from real estate sales (14% of the sales proceeds)	985	2.800
Income from the sale of real estate that was not disposal	987	- 1.000
Total		1.800
of which 30% income tax		540
Creditable real estate income tax	988	840
Refund of real estate income tax		300

In contrast to the standard taxation option, the assessment option can remain limited to individual sales transactions, so not all income from property sales to which the special tax rate is applicable. In such a case, however, only real estate income tax may be entered under code **988** or **576** that is attributable to actually assessed income. However, loss compensation can also take place within the framework of tariff taxation, taking real estate income tax into account; in this case, the standard taxation option according to point 8.2 must be exercised (see note 5).

33 The special tax rate for profits from real estate sales is **30%**, if the sale took place after 31 December 2015.

34 The special tax rate for gains from thereal estate sale is **25%** if the sale took place before 1 January 2016, but the income must be recorded in calendar year 2022 due to inflow.

35 If the sold property was no longer subject to taxation as of 31 March 2012 (acquisition before 31 March 2002 based on a ten-year speculation period, so-called "old assets"), the income can be determined as a lump sum: 86% of the proceeds from the sale must be considered as acquisition costs. The income therefore amounts to 14% of the sale proceeds; it

increases by half of the production expenses deducted in partial amounts according to Section 28 para. 3, insofar as it was taken into account for tax purposes within the last 15 years before the sale. In this case, the check box must be ticked. Enter the income under code **985** or **572**. They amount to 14% of the sales proceeds (sales proceeds less flat-rate acquisition costs amounting to 86% of the sales proceeds) without subsequent recognition of preferential production costs. Income-related expenses may not be taken into account. The income is subject to the special tax rate, unless the standard taxation option according to point 8.2 (see Note 5) is exercised.

36 If the sold property was no longer subject to taxation as of 31 based on a ten-year speculation period, so-called "old assets") and if it") was **converted** into building land after 31 December 1987 (as a rule), the income can be determined on a flat-rate basis: 40% of the sales proceeds are to be set as acquisition costs; it increases by half of the production expenses deducted in partial amounts according to Section 28 para. 3, insofar as it was taken into account for tax purposes within the last 15 years before the sale. In this case, the check box must be ticked. Enter the income under code **986** or **573**. They amount to 60% of the proceeds from the sale (sales proceeds less flat-rate acquisition costs of 40% of the proceeds from the sale), without subsequent recognition of preferential production costs. Income-related expenses may not be taken into account. The income is subject to the special tax rate, unless the standard taxation option according to point 8.2 (see Note 5) is exercised.

37 Enter under code **987** or **574** income from real estate sales that

- may not be determined across the board (for the general determination, see Notes 35 and 36, relates to so-called "new assets", essentially for purchases made after 31.3.2002) or the
- "old assets" and those affected by the flat-rate taxation (code **985/572** or **986/573**) that are not used.

In this case, the income is to be determined in accordance with Section 30 para. 3 and is subject to the special tax rate, unless the reclaim tax option is exercised in accordance with item 8.2 (see note 5).

38 The balance from codes **985/986/987** or from codes **572/573/574** represent the income from private property sales to which the special tax rate of 30% or 25% is applicable. If the standard taxation option is not exercised, a positive balance of 30% (25%) of the income – if necessary after compensation for losses with a negative balance of the income at 30% (25%) – is taxed at the special tax rate.

If a negative balance remains after any loss compensation, this must be reduced to 60% (even if the standard taxation option is exercised). This reduced loss can only be offset against income from renting and leasing in accordance with points 18.1, 18.2, 18.3. Upon request, the entire reduced loss can be taken into account by entering it under code **974**. If no application is made in this regard, the reduced loss must be taken into account at a rate of one-fifteenth starting with the year of assessment. In this case, the fifteenth amount (4% of the total loss) must be entered under code **973**. If necessary, fifteenth amounts from property sales in the previous year are also to be recorded here.

39 Enter income from property sales against pension. These are always taxed according to the general tariff and are not subject to real estate income tax.

40 Recurring payments (particularly pensions) are based on a special obligation (e.g. on a contract or on another uniform claim), regularly recurring payments, whereby the duration of the obligation and thus (in contrast to installments) the total of the payments is uncertain. Inflows from private pensions that do not relate to property sales (code **575**) must be recorded here. For the tax treatment of pensions, see margin no. 7001 et seq. of the Austrian Income Tax Guidelines 2000. For the calculation of the pension present value, see "bmf.gv.at - calculation programs".

41 Income from the sale of private assets must be recorded here if they are sold within one year of their acquisition (**income from speculative business**). Also to be entered here is income from a sale of an investment within the meaning of Section 31 as amended before 1 April 2012 before 1 StabG 2012 and which must be recorded in 2022 due to the inflow. This affects holdings in a corporation in which at the time of the sale or within the last five years there was a holding of at least 1%. This income is subject to half the tax rate and must also be recorded under code **423**.

42 Code **503** includes income from the sale of debt securities and derivatives that were acquired between 1 October 2011 and 31 March 2012. You are taxed using the tax rate of 27.5%, unless the standard taxation option according to point 8.1 is exercised; in this case, taxation is based on the general tax rate.

43 Income from **services** is, in particular, that from occasional brokerage and rental movable objects. For more information, see margin no. 6607 et seq. of the Austrian Income Tax Guidelines 2000.

44 Function fees are fees of functionaries of public-law corporations who are vested with a certain decision-making power (e.g. remuneration of chamber functionaries, remuneration of audit commissioners and remuneration and allowances for members of various commissions, see Annex II to the Austrian Income Tax Guidelines 2000). Remuneration for secondary employment by civil servants represents income from dependent work.

45 A foreign loss that according to Section 2 paragraph 8 has been offset against domestic income, tax, must be paid retrospectively if the loss was (also) offset abroad or could have been offset (see margin no. 187 et seqq. of the Austrian Income Tax Guidelines 2000). However, recognized losses from countries with which there is no comprehensive administrative assistance increase the total amount of income no later than in the third year after recognition. The additional tax amount must be recorded under code **792**.

46 Here income is to be entered that is taxable at **half the tax rate** e.g. certain capital gains and transitional profits, especially if a taxpayer over 60 years of age ceases gainful employment (see also note 10), or income from the exploitation of patent rights, income from special forest uses for which half the tax rate is claimed is not to be entered here, but under code **167**.

47 Enter income from forest use as a result of force majeure or income from extraordinary forest use for which half the tax rate is claimed. Cf. in particular margin no. 7324ff of the Austrian Income Tax Guidelines 2000.

48 In cases of debt relief within the meaning of Section 36 (fulfillment of a restructuring plan or a comparable out-of-court restructuring, fulfillment of a payment plan or granting an exemption from residual debt after carrying out a levy procedure),

the income tax due on the debt reduction must not be determined in the amount of the reduced quota (see margin no. 7269 et seq. of the Austrian Income Tax Guidelines 2000).

49 Here you can enter, for example, income (e.g. capital yields) against which real estate transfer tax must be offset.

50 According to Section 6 item 6 lit c to d, in the event of the transfer of assets or the relocation of businesses or establishments as defined in item (a) or the restriction of Austria's right of taxation as defined in item (b), the tax liability shall be paid in **installments** if the transfer/relocation takes place to an EU Member State or an EEA State or the restriction of the right of taxation vis-à-vis such a State takes place.

The tax liability for the **fixed assets** must be paid evenly over a period of **five years**, with the first instalment at the end of a month after notification of the tax assessment notice and the other instalments are due on 30 June of the following years. Deviating from this, open instalments are due insofar as

1. Economic goods, businesses or business premises are sold, withdraw in some other way or are combined in states outside the EU/EEA area or relocated,
2. the place of management of a corporation is relocated to a country outside the EU/EEA area,
3. the taxpayer files for insolvency or is being wound up or
4. the taxpayer fails to pay an instalment within twelve months of the due date or pays an insufficient amount.

The occurrence of these circumstances must be reported to the responsible tax authority within three months of occurrence.

The tax liability on the **current assets** must be paid evenly over a period of **two years**, with the first instalment being paid at the end of one month after notification of the tax assessment and the second instalment is due on 30 June of the following year. Since this is a flat-rate distribution, early withdrawal does not have to be reported and does not lead to outstanding instalments being due prematurely.

Enter under code **978** the total amount for which the tax must be paid in instalments. With regard to this amount, a corresponding entry under code **235 (990)** or **991** distributes the resulting tax liability over five (seven) years or two years and the first instalment is prescribed as part of the assessment notice that is issued.

If one of the circumstances mentioned in points 1 to 3 has already occurred in the current assessment year, no entry in code number **978** needs to be made.

51 Due to reorganisations within the meaning of the Austrian Reorganisation Tax Act, Austria's taxation right is restricted in relation to an EU/EEA state, the assessed tax liability can be paid in installments upon request. The installment payment concept of Section 6 item 6 lit c to d pf the Income Tax Act (EStG) must be applied accordingly (payment in 5 or 2 annual installments as well as circumstances that lead to an early maturity); see Note 50 for details. In the case of contributions, the instalments are due early in accordance with Section 16 para. 1 sentence 3 of the Austrian Reorganisation Tax Act even if the consideration is subsequently sold by the contributor. Due to the analogous application of Section 6 item 6 Income Tax Act, this must be reported to the tax authority within 3 months. In the event of a partial restriction of the taxation right due to contributions within the meaning of Art. III of the Austrian Reorganisation Tax Act, the special tax rate pursuant to Section 16 para. III of the Austrian Reorganisation Tax Act, must be applied to the determined profit pursuant to Section 27a Section 1 item 2 of the Income Tax Act (27.5%). Payments that are still outstanding are only due early if the consideration is sold; due to the analogous application of Section 6 item 6 Income Tax Act, this must be reported to the tax authority within 3 months.

52 Pursuant to Section 27 paragraph 6 item 1 of the Income Tax Act, circumstances that lead to a restriction of Austria's taxation rights with regard to economic goods within the meaning of Section 27 para. 3 and para. 4 of the Income Tax Act, are deemed to be a disposal.

Pursuant to Section 27 para. 6 item 1 litera a, in the event of the actual **departure** of a natural person or in the case of **gratuitous transfer** (donation) of capital shares to natural persons in other EU/EEA countries, the tax liability is not assessed until the actual sale, departure or transfer to a third country. If such an application is made (by ticking, the amount subject to non-assessment, which must not have reduced income, must be entered under code **806**. The assessment tax liability is thereby reduced by the tax due on this amount.

53 Pursuant to Section 27 para. 6 item 1 of the Income Tax Act, circumstances that lead to a restriction of Austria's right to tax with regard to assets within the meaning of Section 27 paragraph 3 and paragraph 4 of the Income Tax Act, are deemed to be a disposal.

In accordance with Section 27 Paragraph 6 item 1 litera d in conjunction with Section 6 item 6 litera c and d of the Income Tax Act, the tax liability is in all cases not covered by litera a (no departure and no free transfer) on the basis of an application made in the tax return to be paid in installments if the right to tax is restricted in relation to an EU/EEA country. If such a request is made (by ticking), the **installments** are to be paid over a period of **five years**, with the first installment at the end of one month after notification of the tax assessment and the further installments become due on the 30 July of the following years. Deviating from this, open installments are due insofar as capital shares

1. are sold,
2. transferred to a country not covered by the regulation, or
3. an installment is not paid within twelve months of the due time or the amount is too low.

The occurrence of these circumstances must be reported to the responsible tax authority within three months of occurrence.

Enter under code **980** the total amount for which the tax must be paid in instalments. With regard to this amount, the tax due on it is spread over five years and the first installment is prescribed as part of the assessment notice that is issued.

Should one of the circumstances mentioned under point 1 or 2 occur in the current assessment year, no entry under code **980** needs to be made.

54 According to Section 103 and the related immigration beneficiaries regulation 2016, Federal Law Gazette II no. 261/2016, an immigration privilege can be achieved by applying a tax exempt amount (Section 103 para. 1a). If you make use of the allowance for immigration, enter this under code **983**. Please note that this entry is also required if the employer has already taken the tax-free allowance into account as part of the payroll accounting. As part of the income tax assessment, it is checked whether the requirements for the benefit in the year in question are met. To do this, you must submit a list (Section 7 Para. 2 of the said ordinance).

55 According to Section 103 and the related immigration beneficiaries regulation 2016, Federal Law Gazette II no. 261/2016, an immigration privilege can be achieved by applying a preferential tax rate (Section 5 of the Ordinance). As part of the income tax assessment, it is necessary to check whether the requirements for the privilege are met in the year in question. To do this, you must submit a list (Section 7 Para. 2 of the said

ordinance). If you are taking advantage of the tax rate reduction, check the box; under code **375**, enter the amount by which the standard tax is reduced when applying the preferential tax rate due to a relocation privilege.

56 Under code **375** a creditable real estate transfer tax, a creditable capital gains tax on distributions from shares and profit participation rights of SME financing companies benefiting from preferential tax treatment or the amount by which the rateable tax is reduced in application of the preferential tax rate on the basis of preferential tax treatment can be entered (see note 55).

57 Enter under code **395** the **taxable foreign income** taxable in Austria when using the credit method for tax relief, insofar as the income is not recorded in other codes (codes **917/918/919** or **949/950/951** or **920 /921/922**, form E 1kv or code **359** in attachment L 1i). The foreign tax to be offset against this income in order to avoid double taxation must be stated under code **396**.

58 Enter here **positive foreign income tax-exempt** in Austria (double tax convention - exemption method), which is to be taken into account when determining the tax rate within the scope of the application of the progression proviso. Foreign losses may not be entered here, but must be entered under code **746** or **944**.

59 Enter here foreign losses that have been offset against domestic income according to Section 2 Para. 8 to the extent of the loss determined under Austrian tax law at the most.

Enter under code **746**, foreign losses from countries with which comprehensive administrative assistance exists.

Enter under code **944**, foreign losses from countries with which there is no comprehensive administrative assistance. Such losses must be taxed at the latest in the third year after their recognition under code **792**. A final list of those states with which there is comprehensive administrative assistance (as of 16 May 2022) can be found in the information from the Federal Ministry of Finance "Comprehensive administrative assistance in the area of income taxes (16 May 2022)", BMF-2022-0.383. 246 from 25 May 2022 under bmf.gv.at/steuern/findok.

60 You can find more detailed information on the **special editions** in the "Tax Book", on the Federal Ministry of Finance homepage.

61 Enter operating losses that can be carried forward under code **462** always in **full amount**.

Losses can only be carried forward if they have been determined through proper bookkeeping or proper income and expenditure accounting.

62 If there is dependent income and no advance payments can be determined, a **discretionary assessment of evidence** and a notification for the employer are generally issued for certain increased income-related expenses, tax-effective special expenses and certain extraordinary burdens. By presenting this notification to the employer, it will be taken into account when deducting wage tax. The discretionary assessment of evidence based on the 2022 assessment applies to 2024. You can waive this discretionary assessment of evidence or have the tax exempt amount set lower. A lower tax exempt amount can also be taken into account if you state this on the "Notification for submission to the employer".

B) Explanations for attachment E 1a for 2022

Passages highlighted in gray only apply to **balance sheet accountants** and are therefore irrelevant for cash-basis accountants. If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988 in the version applicable for 2022.

1 General information

1.1 Attachment **E 1a** to the income tax return (Form E 1) must be used by individual entrepreneurs for the determination of profits within the scope of income from agriculture and forestry (Section 21), self-employment (Section 22) or commercial operations (Section 23) if the profit (loss) is determined by:

- **accounting**
- **complete cash-basis accounting**
- **Non-agricultural partial lump sum deduction** according to Section 17 (statutory lump sum deduction), according to the flat-rate for the hospitality industry (Ordinance Federal Law Gazette II No. 2012/488), the Commercial agent flat rate (Federal Law Gazette II Ordinance No. 2000/95), artist/writer flat rate (Federal Law Gazette II Ordinance No. 2000/417), chemist flat rate (Federal Law Gazette II Ordinance No. 1999/229), athletes flat rate (Federal Law Gazette II Ordinance No. 2000/418) or the ordinance concerning non-accounting traders (Ordinance Federal Law Gazette No. 1990/55).
- **Commercial full lump sum deduction for food retailers and general goods retailers** (Ordinance Federal Law Gazette II No. 1999/228). In this case, only the information specified in Item 6 of attachment E 1a is to be provided with regard to the determination of income.

1.2 Attachment E 1a must **not** be used:

- When using an **agricultural and forestry consolidation into a lump sum** as an **individual entrepreneur**. In such cases, the attachment **E 1c** should be used.
- When using the **small business consolidation into a lump sum** (attachment E 1a-K), except for the sale or closure of the business (see note 12).

1.3 A separate Enclosure E 1a must be submitted for **each domestic company** (source of income) for which a separate profit determination must be carried out.

For small businesses, attachment E 1a-K can be completed instead of attachment E 1a if the requirements specified there are met.

1.4 For **foreign companies**, a fully completed attachment E 1a must also be submitted.

- In cases where a profit (determined according to the provisions of Austrian tax law) is earned from the foreign operation and Austria has **no** right of taxation for this profit (e.g. in the case of double taxation agreements with an exemption method), the tax-exempt profit must also be entered under code **9030** and is thus eliminated. In such cases, the foreign profit must be entered in the income tax return (Form E 1) under code **440** in order to assert the progression proviso.
- In cases where a **loss** (determined according to the provisions of Austrian tax law) is made from the foreign operation and this loss is compensated with domestic income (cf. margin no. 187 et seq. of the Austrian Income Tax Guidelines 2000), code number **9030** should not be filled out. In such cases, the foreign loss must also be reported in the income tax return (Form E 1) under code **746** or **944** . An entry of the loss under code **9030** is only necessary if the foreign loss must not be offset against domestic income (cf. margin

no. 210 of the Austrian Income Tax Guidelines 2000).

- In cases where the income from the foreign operation (calculated according to the provisions of Austrian tax law) is **taxable** in Austria (e.g. in the case of double taxation agreements with crediting method), code **9030** must not be filled out. The foreign income and any foreign tax to be offset must be entered in the income tax return (Form E 1) under codes **395, 396**.

1.5 No separate attachment E 1a needs to be filled out for **foreign establishments**. Insofar as foreign permanent establishment results of a domestic company must be excluded from the basis of taxation due to double taxation agreements, this must be indicated by entering the permanent establishment result under code **9030**.

1.6 A separate attachment E 1a must be submitted for **each business year**. If several financial years are recorded in an assessment (e.g. when the balance sheet date changes), several attachments E 1a must be submitted according to the number of recorded business years.

2 In case of profit determination by **accounting** (business asset comparison), a copy of the statement of assets (annual financial statements, balance sheet) and the profit and loss statement must be submitted to the tax office. This can also be done electronically ("E-Bilanz"). The profit must be determined according to **Section 5** if according to Section 189 of the Austrian Commercial Code (UGB) or other federal regulations there is an accounting obligation and earnings from commercial operations (Section 23) are generated. If the requirements for accounting according to Section 5 of the Austrian Income Tax Act 1988 are not met, the accounting is carried out according to **Section 4 Para. 1**.

3 Profit determined by complete **cash-basis accounting** means that no **lump sum** is used and the operating expenses are fully recorded. The operating income is in accordance with codes **9040** to **9093** and the operating expenses in accordance with codes **9100** to **9233**. The code **9259** (flat-rate operating expenses) must not be filled out.

4 The selection "gross VAT system" or "net VAT system" be indicated in the case of the cash-basis accounting or in the case of a consolidation into a lump sum that systematically corresponds to a cash-basis accounting (see notes 19.3 and 19.4).. If all turnover is non genuinely VAT exempt (e.g. **small entrepreneur**), check "Gross system".

5 When using the **lump sum deduction**, the operating income is fully recorded, but the operating expenses are recorded as a flat rate with **12%** or **6%** of the turnover deducted.

In addition to the lump sum, only the following may be deducted:

- expenditure on goods, raw materials, semi-finished products, auxiliary materials and ingredients,
- wage expenses (including non-wage labour costs),
- expenditure on third-party wages, insofar as these go directly into benefits that business purpose of the company (e.g. made-to-order production of goods),

- social security contributions and contributions to self-employed pension scheme,
- the workplace flat rate,
- 50% of the cost of a weekly, monthly or annual mass transit ticket, and
- travel expenses, insofar as they are offset by a reimbursement of costs in the same amount; these travel and commuting expenses reduce the turnover relevant for the assessment of the lump sum.

All other operating expenses are covered by the operating expenses flat rate, which is to be recorded in code **9259** (see note 53).

6 The **hospitality lump sum** can be used by licensed hospitality businesses. The **basic lump sum (15%** of sales, at least 6,000 euros) includes all operating expenses with the exception of

- those covered by the other two packages and
- those that are to be considered separately in any case, even in the case of lump sums.

The **mobility lump sum (2% to 6%** of turnover) includes

- all vehicle costs and operational costs for use of other means of transport as well as
- travel expenses.

The **energy and space lump sum (8%** of turnover) includes all costs related to the use of premises. The (entire) lump sum must be entered in code **9259**.

In addition, the basic allowance and certain operating expenses remain fully deductible: Cost of goods, wages and non-wage labour costs, social security amounts, training and further education of employees, depreciation for wear, maintenance and repair, rent and lease of real estate, borrowing costs. More information can be found in the Austrian Income Tax Guidelines 2000, margin nos. 4287ff).

7 The **chemists lump sum** corresponds to the basic lump sum deduction in terms of content, see Note 5.

8 According to the **artist/writer consolidation** into a lump sum ordinance certain operating expenses can be taken into account as a flat rate of **12%** of the turnover, up to a maximum of 8,725 euros under code **9259**.

The flat rate includes: Expenses for usual technical aids (esp. computers, sound carriers including recording and playback devices); expenses for telephone and office supplies; expenses for specialist literature and entrance fees; operational expenses for clothing, cosmetics and other expenses related to appearance; per diem allowance; expenditure for rooms located in the apartment complex (esp. study, studio, recording studio, rehearsal rooms); expenses for entertaining business associates; usually non-verifiable operating expenses. The expenses not covered by the flat rate are to be entered in the respective codes.

9 According to the **sales representative consolidation into a lump sum** certain operating expenses can be taken into account at a flat rate of **12%** of the turnover, up to a maximum of 5,825 euros under code **9259**.

The flat rate includes: per diem allowance; expenditure for rooms located in the apartment complex (esp. storage and office premises); expenses for entertaining business associates; Business expenses that usually cannot be documented, such as tips. The expenses not covered by the flat rate are to be entered in the respective codes.

10 Under the **ordinance on the consolidation into a lump sum for athletes** internationally active athletes who

are subject to unlimited tax liability in Austria (on the basis of their domicile or habitual residence) and who, in the calendar year, predominantly perform in the context of sporting events (competitions, tournaments) abroad, may, upon application, have their income from sporting activities, including advertising activities, taxable in Austria assessed at 33% of all (domestic and foreign) such income. However, the earnings excluded from the tax base (67%) must be taken into account when determining the tax for the remaining earnings (entry under code **440** in Form E 1). It is not possible to offset foreign taxes against the flat-rate income.

When using the flat rate, only 33% of the operating income and operating expenses are to be recorded under the respective codes; the 67% to be eliminated may not be entered under code 9259.

11 The lump sum ordinance for **non-accounting traders**, Federal Law Gazette no. 55/1990, provides for a branch-specific flat rate for operating expenses for a total of 54 trades. In addition, the following operating expenses can be taken into account:

Purchase of goods, raw materials, auxiliary materials, semi-finished products and ingredients (according to the goods receipt book); Salary expenses (according to the wage account), employer's contribution to statutory social insurance, contribution to housing subsidies, employer's contribution to the family burden equalisation fund; depreciation; expenses for rent or lease, energy, heating, post and telephone; VAT paid (excluding VAT on own consumption) and VAT (input tax) for expenses that must be capitalized; Contributions to compulsory insurance in the statutory health, accident and pension insurance as well as the basic allowance.

12 For the **small entrepreneur consolidation into a lump sum**, attachment E 1a-K should be used. Only in cases where, in addition to the lump-sum profit, a gain/loss on disposal, gain/loss on disposal, profit/loss on transfer must be recorded, attachment E 1a must be used instead of E 1a-K. The operating expenses flat rate must then be recorded under code 9259.

13 Enter the type of activity here in the form of a three-digit **industry code** (ÖNACE 2008). You can find more detailed explanations in Note 95. The following applies to **mixed farms**: A mixed operation exists if at least 20% of the operational turnover cannot be assigned to the specified industry code. In this case, the industry code of the majority of turnover must be specified and the existence of a mixed operation indicated.

14 Taxpayers who are no longer subject to accounting due to falling below the turnover limits of Section 189 of the Commercial Code and receive income from commercial operations (Section 23) can apply for the profit determination according to Section 5 para. 1. The application must be submitted for the year in which the business year ends for which no accounting obligation exists for the first time. The application binds the taxpayer until revoked; in this case, the relevant box must be ticked. The application expires automatically if you re-enter the accounting obligation according to Section 189 of the Austrian Commercial Code (UGB).

15 Enter the start or end of the economic year even if it begins or ends during a month.

16 If the operation was **terminated** because the owner died, became disabled or had reached the age of 60 and ceased gainful employment, operational hidden reserves of a building that also served as the taxpayer's main residence can be left untaxed upon application (see margin no. 5698 et seq. of the Austrian Income Tax Guidelines 2000). The amount of the hidden reserves left untaxed does not need to be stated.

17 Die **Ordinance Federal Law Gazette II no. 2002/474** provides for a **relief from double taxation** through tax exemption or crediting of foreign taxes. If such a relief has been claimed, indicate this by ticking the box.

18 To "3rd profit determination"

18.1 In the case of **balance sheet accountants** with profit determination according to **Section 5**, the income and expenses to enter under "3. Determination of profits" must correspond to the estimates of the profit and loss account according to the company balance sheet. Any corrections must be made under "4. Corrections and additions to the profit determination according to point 3 (tax increase/decrease calculation)".

18.2 In the case of **balance sheet accountants** with profit determination according to **Section 4 para. 1**, the income and expenses to enter under "3. Profit determination" may correspond to the estimate of the profit and loss account of a company balance sheet. In this case, any corrections must be entered under "4. Corrections and additions to the profit determination according to point 3 (tax increase/decrease calculation)". However, all income and expenses must be entered under "3. profit determination" with the relevant tax values. In this case, no corrections under point 4 must be made in this regard.

18.3 For **Income-Expenditure Calculator**, two options for entry under "3. Profit determination" are available:

in principle, the operating income and operating expenses to be entered under "3. Profit determination" must be entered with the values relevant for **tax** purposes.

Corrections under 4. Corrections and additions to the profit determination according to point 3 (tax increase/decrease calculation)" must then not be made in this regard.

If, in the case of cash-basis accountants, the operating income and operating expenses to be entered under "3. Profit determination" are not entered with the values relevant for tax purposes, the necessary corrections must then be made under point 4.

18.4 **Balance sheet accountants** shall, insofar as accounts of the **Austrian Chart of Accountants (EKR)** are addressed, only take into account the expenses/income or balance sheet items to be recorded in the expressly designated accounts under the corresponding code. If the content of a code does not correspond completely to expenses/income according to the EKR, this is expressly highlighted. Income that must not be recorded under codes **9040** through **9080**, must be entered under code **9090**. Expenses that must not be recorded in the respective expense codes, must be entered under code **9230**.

18.5 **Cash-basis accountants** shall enter the operating income, which should not be entered under codes **9040** to **9080**, under code **9090**. Operating expenses that must not be recorded under the respective operating expenses codes or under code **9259** must be entered under code **9230**.

18.6 Earnings/operating income and expenses/operating expenses must always be entered **unsigned**. This means that income/operating income is recorded as positive values and expenses/operating expenses as negative values. If the income/operating income or expenses/operating expenses result in a negative value for a code (e.g. for expense/income adjustments), enter a negative sign ("-").

To "Earnings/income"

19 **Code 9040: Revenues (proceeds from goods/services) without Section 109a of the Austrian Income Tax Act 1988, EKR 40 - 44**

19.1 Enter under code **9040** turnover achieved by **balance sheet accountants**, must be entered after deduction of turnover deductions (without Value Added Tax, EKR 400 - 439, see note 18.5) (EKR 440 - 449, see note 19.6). Domestic revenues that are recorded in a notification according to Section 109a must only be entered under code **9050**.

19.2 In case of **cash-basis accounting**, domestic (accrued) revenues (see Note 19.5) after deduction of sales deductions (see Note 19.6) must be entered here. Domestic revenues that are recorded in a notification according to Section 109a must only be entered under code **9050**. Cash-basis accountants can choose the gross or net method with regard to sales tax (cf. in particular margin nos. 744 to 762 of the Austrian Income Tax Guidelines 2000).

19.3 Under the **gross VAT system** the VAT invoiced by an input-tax amount must be treated as business income at the time of receipt and as operating expenses at the time of payment to the tax office. The input tax amounts charged to the cash-basis accountants are operating expenses at the time of payment and operating income at the time of offsetting with the tax office. Operating income and operating expenses are therefore to be stated including value added tax (**gross VAT representation**, see below). When acquiring (manufacturing) assets that must be capitalised, the deductible input taxes are to be separated from the acquisition (manufacturing) costs, which are to be deducted through depreciation.

The total of the VAT payables paid in the assessment year is an operating expense (to be entered in code **9230**), the sum of any VAT credits is a business income to be entered under code **9090**. If there are both VAT payments and VAT credits, they must be netted; in the case of a credit overhang, this must be entered under code **9090**, in the case of a payment charge overhang, this must be entered under code **9230**.

In the case of the VAT gross system, there are **two** options for presentation, namely the

- **gross presentation** (see above) and the
- **net presentation** of operating income/expenses with separate VAT ID (see Note 25).

19.4 With the **net VAT system**, VAT, which is treated as a transitory item (Section 4 para. 3 third sentence), is not taken into account on the revenue side as well as on the expenditure side. All revenue and deductible expenses are therefore only stated net. The net system is only permitted for those taxpayers for whom the sales tax can generally have a transitory character. Net settlement is therefore not possible:

- In cases in which an entrepreneur makes non-genuine tax-exempt sales (e.g. small entrepreneurs with annual

sales of less than 35,000 euros, unless they have opted for tax liability).

- In cases where a flat-rate input tax is claimed, except where the flat-rate input tax under Section 14 para. 1 item 1 of the Austrian Value Added Tax Act 1994 is claimed and the lump sum deduction under section 17 para. 1 to 3 (code **9259**) is applied at the same time.

Ancillary sales tax fees, such as late payment surcharges and deferral interest, remain deductible as operating expenses even with the net method.

Fixed assets, if input VAT is deductible, must be included in the list of assets with their net values (Section 7 Para. 3) with their net values. If the input VAT is not deductible, it should be treated as part of the acquisition (manufacturing) costs. Operating expenses only represent the net amounts spent, the value added tax for circulating goods is not included. If the turnover tax does not have a transitory character (e.g. expenses in connection with the operation of cars), it is to be deducted as a business expense when it is spent.

All income and expenditure items resulting from sales tax offsetting with the tax office are not taken into account: Sales tax credits are not operating income, and payments made to the tax office are not operating expenses. As with the gross system, withdrawals are to be stated net. It is not necessary to correct the payment charge for the self-supply value added tax contained therein.

19.5 Turnover is the revenue from the sale and use of products and goods and from services that is typical for the ordinary business activity of the entrepreneur. In addition, this includes, in particular, income from the typical sale of scrap, waste products, raw materials and supplies that are no longer required and income from participation in joint ventures (e.g. construction industry). Rental and lease income, licenses and commissions should only be recorded here if they are typical of the business.

If the income is occasional and small in volume, this should be entered under code **9090**.

19.6 Sales reductions are, in particular, customer discounts, sales commissions, quantity discounts, bonuses, loyalty bonuses, reimbursed fees for returned goods and defects.

20 Code 9050: Operating income/earnings, for which a notification according to Section 109a Austrian Income Tax Act 1988, was issued, EKR 40 - 44

Income/operating income to be recorded for the respective assessment, for which a notification according to Section 109a was issued, must be entered here. The separate identification results from Section 4 of the Ordinance Federal Law Gazette II No. 417/2001 issued on Section 109a and is only required if the taxpayer affected by the notification has been made aware of the content of the notification. For the notification obligation according to Section 109a see margin no. 8300 et seq. of the Austrian Income Tax Guidelines 2000. Information on the notification obligation according to Section 109a can be found in the "Tax book", to be found on the Federal Ministry of Finance homepage.

For income shown in a notification on the basis of a **freelance service contract** according to Section 4 para. 4 Austrian General Social Security Act, the following applies: The amount recorded in the notification must be entered in code **9050** without deducting retained employee contributions to social security and without deducting contributions to pension funds; these deductible items must be entered as business expenses under code **9225**; this also applies when using the basic flat rate according to Section 17 paragraph 1.

21 Code 9060: Fixed income/withdrawal values of fixed assets, EKR 460 - 462 before any resolution to 463 - 465 or 783

21.1 Here **balance sheet accountants** must enter proceeds from the disposal of fixed assets (EKR 460 - 462), except for financial assets, before any release to EKR 463 - 465 or EKR 783. Capital yields relating to business premises are also to be recorded here, to which the special tax rate of 25% is applicable. Any necessary corrections must be made in the tax increase/decrease calculation (point 4 of the form).

21.2 Cash-basis accountants only have to enter operating income (proceeds) from the disposal (sale, withdrawal) of fixed assets. Insurance compensation must be entered under code **9090**. Capital yields relating to business premises, to which the special tax rate is applicable, must also be recorded here. Any necessary adjustments must be made in the tax increase/decrease calculation (point 4).

21.3 Withdrawals of assets must be assessed at the tax-relevant withdrawal value in accordance with Section 6 item 4, which is basically the current market value at the time of the withdrawal. Partial value is the value that an asset has for the company (coherent value, Section 6 item 1). For tax purposes, real estate must be taken at book value, unless there is an exception to the special tax rate.

22 Code 9070: Internally produced and capitalised assets, EKR 458 - 459

22.1 This code must only be filled out by **balance sheet accountants**. Internally produced and capitalised assets for self-produced fixed assets and for starting and expanding a company should be entered here.

22.2 Cash-basis accountants must include self-produced tangible fixed assets with the production costs in the schedule of fixed assets (Section 7 Para. 3) unless - in the case of low-value assets (Section 13, see code **9130** and margin note 3893 of the Austrian Income Tax Guidelines 2000) - use is made of the option of immediate deduction. The operating expenses for codes **9100** to **9230** must be corrected according to the production costs. In the case of depreciable fixed assets, the production costs must be deducted by way of the depreciation for wear (Depreciation for Wear, Section 7). The depreciation for wear must be recorded under code **9130**.

23 Code 9080: Inventory changes, EKR 450 - 457

23.1 This code must only be filled out by **balance sheet accountants**. These have to record changes in inventories of finished goods and work in progress as well as services that cannot yet be billed. Increases in inventory are to be stated without a sign, decreases in inventory with a negative sign.

23.2 Changes in value due to unusual depreciation (cf. Section 231 para. 2 item 7 litera b of the Commercial Code, to be recorded under code **9140**) and inventory changes of an extraordinary nature (cf. Section 233 of the Commercial Code, to be recorded under code **9090** as "extraordinary income" or code **9230** as "extraordinary expenses") must not be recorded here.

24 Code 9090: Other income/operating income (including financial income)

24.1 Balance sheet accountants shall enter here the total of all income generated in the business year with the exception of the codes **9040** to **9080**. This includes, in

particular, income from the write-up of fixed assets (EKR 466 - 467), income from the reversal of provisions (EKR 470 - 479), other operating income (EKR 480 - 499) and all financial income (EKR 8). Other operating income (EKR 480 - 499) includes all income not posted in account groups 40 - 47, such as, in particular, income from transactions that may not be posted as sales revenue, payments received on receivables previously written off, debt discounts, income from the reversal of bad debt allowances, exchange rate gains from foreign currency transactions, Income from social welfare institutions, income from transactions and services not typical for the business (e.g. income from renting flats and from lease and licence agreements not typical for the business), reimbursement of expenses and damages, write-off of unpaid and statute-barred liabilities, subsidies from public funds, insofar as they are not to be deducted from the acquisition or production costs in the case of investment.

24.2 Foreign investment income and realised capital yields from business capital assets, which can be taxed at a special tax rate, must always be recorded here, while **domestic investment income** that is subject to the final taxation must only be recorded if the standard taxation option is exercised (item 8.1 in Form E 1). Any necessary adjustments must be made in the tax increase/decrease calculation (point 4).

24.3 Cash-basis accountants must enter here the sum of all operating income (accrued in the calendar year) with the exception of the operating income that must be entered under codes **9040**, **9050** and **9060**. For the treatment of value added tax, see Notes 19.3 and 19.4.

Foreign investment income and realized increases in value of business capital assets, which can be taxed at a special tax rate, must always be recorded here, final taxable domestic investment income only if the standard taxation option is exercised (point 8.1 in Form E 1). Any necessary adjustments are to be made in the tax increase/decrease calculation (item 4 of the form).

25 Code 9093: VAT collected with VAT gross system

This code may only be filled out by cash-basis accountants with a gross VAT system, if they use the **net representation** of the operating income/expenses with a separate VAT ID (see note 19.3). In this case, the operating income and operating expenses are stated net (without VAT) under the relevant codes. The VAT received is entered under code **9093**, the spent (deductible or non-deductible) VAT under code **9233**. The VAT payable is entered in code **9230**, any VAT receivable is entered in code **9090**.

To "Expenses/Operating expenses"

26 Code 9100: Goods, raw materials, auxiliary materials EKR 500 - 539, 580

26.1 Balance sheet accountants have to record here:

- cost of goods sold (EKR 500 - 509),
 - consumption of raw materials (EKR 510 - 519),
 - consumption of purchased finished and individual parts (EKR 520 - 529),
 - consumption of auxiliary materials (EKR 530 - 539),
- after deducting cash discounts on cost of materials (EKR 580).

26.2 Income-Expense Calculator have to record here:

- expenditure on the purchase of goods,

- expenditure on raw materials,
 - expenditure for finished and individual parts,
 - expenditure on auxiliary materials,
- after deducting cash discounts on the purchase of material. These expenses can also be deducted separately within the framework of the statutory lump sum deduction (Section 17).

Insofar as the ban on deducting current assets pursuant to Section 4 para. 3 applies, no entry may be made.

26.3 Consumption (purchase) of supplies (EKR 540-549), consumption (purchase) of tools and other production aids (EKR 550-559) and consumption (purchase) of combustibles and fuels, energy and water (EKR 560-569) must be recorded under code 9230.

27 Code 9110: Provided personnel (external personnel), EKR 570 - 579, 581, 750 - 753

27.1 Balance sheet accountants must enter here expenses that are on the accounts "Other purchased production services" (EKR 570 - 579, see note 27.3) after deducting cash discounts on other related production services (EKR 581) and "Expenses for provided personnel" (EKR 750 - 753, see Note 27.4).

27.2 Cash-basis accountants must enter here expenses for external personnel. Notes 27.3 and 27.4 apply accordingly. Do not enter expenses for external personnel that must be "capitalised" as manufacturing costs of fixed assets (in the list of fixed assets pursuant to Section 7 Para. 3).

27.3 "Other purchased manufacturing services" (for balance sheet accountants: EKR 570 - 579) are all other related manufacturing services such as in particular expenses/ expenses for material processing, material finishing, other work services and the provision of personnel in the manufacturing area.

27.4 "Expenditure for staff provided" (for balance sheet accountants: EKR 750 - 753) includes expenses of the account 750 EKR. Commissions to third parties (for balance sheet accountants: EKR 754 - 757) must be recorded under code **9190**.

28 Code 9120: Personal expenses („own staff”), EKR 60 - 68

28.1 Balance accountants and income-expenditure accountants must record here expenses/expenses for wages and salaries as well as ancillary wage costs, namely:

- wages (for balance sheet accountants: EKR 600 - 619, see note 28.2),
- salaries (for balance sheet accountants: EKR 620 - 639, see note 28.3),
- expenses for severance payments (for balance sheet accountants: EKR 640 - 644, see note 28.4),
- retirement benefit expenses (for balance sheet accountants: EKR 645 - 649, see note 28.4),
- statutory social security costs for workers (for balance sheet accountants: EKR 650 - 655, see note 28.5),
- statutory social security expenses for employees (for balance sheet accountants: EKR 656 - 659, see note 28.5),
- wage-related taxes and compulsory contributions (for balance sheet accountants: EKR 660 - 665, see note 28.6),
- salary-related taxes and compulsory contributions (for balance sheet accountants: EKR 666 - 669, see note 28.6) and
- other social security expenses (for balance sheet accountants: EKR 670 - 689, see note 28.7).

28.2 As "Wages" (for balance sheet accountants: EKR 600 - 619). Basic wages (manufacturing wages, auxiliary wages, remuneration for temporarily employed workers), allowances for wage earners (overtime bonuses, holiday pay, shift allowances, hardship allowances, bonuses and commissions) and non-performance wages (holiday wages, leave, sick pay, other absentee wages, holidays and Christmas bonuses and other extra payments). Wage tax and social security contributions on wages that are exceptionally not withheld from the employee's wages (e.g. additional claims on the occasion of wage tax audits that cannot be passed on to the employee) must also be recorded here. Contributions to a provident fund should also be listed here.

28.3 As "salary" (for balance sheet accountants: EKR 620 - 639) basic salaries, overtime bonuses, holiday pay, bonuses and commissions, 13th and 14th salary and other special payments must be recorded. The same applies to anniversary expenses, voluntary travel and meal allowances and benefits in kind. Amounts of income tax on salaries that are exceptionally not withheld from the employee's wages (e.g. additional claims on the occasion of income tax audits that cannot be passed on to the employee) must also be recorded here. Contributions to a provident fund should also be listed here. Wages and salaries do not include reimbursement of travel expenses and daily and overnight allowances that are paid to compensate for expenses incurred by the employee on business trips. These must be recorded under code **9160**.

28.4 As "Expenses for severance payments " (for balance sheet accountants: EKR 640 - 644) or **"Retirement benefit expenses"** (for balance sheet accountants: EKR 645 - 649) both severance payments and pension payments as well as the change in severance payment provisions and - only for balance sheet preparers - the change in pension provisions, must be recorded; the same applies to contributions to pension funds and other contributions to employee pension schemes.

28.5 As "statutory social security workers" (for balance sheet accountants: EKR 650 - 655) and **"Statutory social security employees"** (for balance sheet accountants: EKR 656 - 659) all social expenses to be paid to the social insurance institution (employer's share) including the contribution under the Continued Pay Act and the contribution to housing subsidies must be recorded.

28.6 As "Wage-related taxes and compulsory contributions " (for balance sheet accountants: EKR 660 - 665) and **"Salary-related taxes and compulsory contributions"** (for balance sheet accountants: EKR 666 - 669) all other charges and compulsory contributions dependent on remuneration must be recorded. These include, above all, the employer's contribution to the equalization fund for family allowances, the surcharge on the employer's contribution, the municipal tax and the Vienna employer's tax (subway tax).

If the municipal tax and the Vienna employer's tax (metro tax) are recorded under "Other taxes" (EKR 710 - 719) by accountants, they must be included under code **9230**.

28.7 As "Other social security expenses" (for balance sheet accountants: EKR 670 - 689) voluntary social expenses that are not attributable to the individual employee as a component of remuneration, such as contributions to the works council fund and to support funds (not pension funds), expenses for company outings, for Christmas gifts to employees and for various company events for the benefit of the workforce, must be recorded. Expenses caused by social institutions must be recorded under the key figures assigned to the

corresponding expense types (e.g. the material consumption of the company kitchen under **9100**, maintenance of the kitchen premises under code **9150**).

29 Code 9130: Depreciation on assets (e.g. depreciation, low-value assets), EKR 700 - 708, unless they must be recorded under code 9134 and/or 9135

29.1 Balance sheet accountants should enter here (scheduled and unscheduled) depreciation on fixed assets, except financial assets (EKR 701 - 708), not to be recorded under code **9134** and/or **9135**. Furthermore, write-downs on capitalised expenses for the start-up and expansion of an operation (EKR 700) must also be entered here. Under code **9130**, both the allocation and the liquidation of a valuation reserve (e.g. low-value assets, investment grants, transfer of Section 12 reserve to valuation reserve) must be taken into account.

29.2 Income-Expense accountants should enter here depreciation on fixed assets (Sections 7, 8) not to be recorded under code **9134** or **9135**, including early and accelerated depreciation and immediately deducted low-value fixed assets (Section 13). Low-value assets are those whose acquisition or production costs do not exceed 800 euros in individual cases. They can either be deducted via the depreciation for wear or written off immediately (right to choose).

30 Code 9134: Degressive depreciation for wear (Section 7 Para. 1a) for assets that were purchased or manufactured after 30 June 2020

Depreciation for wear can also be made in declining annual amounts according to an unchangeable percentage of a maximum of 30% (**degressive depreciation for wear**). This percentage must be applied to the respective book value (net book value) and results in the respective depreciation annual amount. Certain assets (e.g. buildings, non-emission-free vehicles, used assets, facilities that serve to promote, transport or store fossil fuels and facilities that use fossil fuels directly, see Section 7 para. 1 a item 1) are exempt from declining balance depreciation. Any corrections must be made under code **9268**.

31 Code 9135: Accelerated building depreciation (Section 8 Para. 1a)

Without proof of useful life, the depreciation for wear for **buildings** that were purchased or developed after 30 June 2020 is:

- In the year of first consideration, no more than **7.5%**. Deviating from this, the depreciation for wear for buildings used for residential purposes is can be, at most **4.5%**.
- In the following year, the depreciation amounts to a maximum of **5%** and for buildings used for residential purposes to a maximum of **3%**.

The regulation on the half-year depreciation for wear does not apply. Any corrections must be made under code **9269**.

32 Code 9140: Depreciation from current assets, insofar as these are in the company exceed normal depreciation - EKR 709 - and value adjustments to receivables; if they must not be recorded in code 9142

This code must **only** be filled out by **balance sheet accountants**. They have to enter here the depreciation of current assets - both for accounting according to Section 5 and accounting according to Section 4 para. 1 - insofar as these exceed the usual depreciation in the company (EKR 709, Section 231 para. 2 item 7 of the Austrian Commercial

Code (UGB)). Allocations of specific value adjustments to receivables (EKR 208, 209, 213, 214, 218, 219, 223, 224, 228, 229, 248, 249) must also be entered here. Dissolutions must be entered under code **9090**. To correct the entry see code **9250**.

33 Code 9142: Allocation/dissolution of flat-rate value adjustments to receivables

For business years beginning after 31 December 2021 according to Section 6 item 2 lit. a of the Austrian Income Tax Act 1988, a lump-sum value adjustment of receivables is permitted under the conditions of section 201 para. 2 item 7 of the Commercial Code. Accordingly, the determination of a value, which is only possible on the basis of estimates, must be based on prudent judgment (principle of reliable estimates). If statistically determinable empirical values from similar circumstances are available, these must be taken into account in the prudent assessment in accordance with Section 201 para. 2 item 7 of the Commercial Code (e.g. statistically determined probabilities of default), i.e. they must be included in the estimate in this case.

34 Code 9150: Maintenance (maintenance expenditure) for buildings, EKR 72

34.1 Balance sheet accountants and cash-basis accountants must enter here expenses/expenditures for maintenance, insofar as these concern **buildings**. Maintenance of other assets and expenses for cleaning by third parties, disposal and lighting must not be entered here.

34.2 "Maintenance" includes all expenses (expenses) that serve to do so to maintain the usability of a building (maintenance costs) and which do not lead to a change in the nature of the building (in this case, production costs would have to be capitalised). Maintenance expenses must be entered here without distinction between "maintenance expenses in the narrower sense" and "repair expenses" (cf. the term Section 4 para. 7). Repair expenses according to Section 4 para. 7 must be recorded with the fifteenth amount for the business year. (see margin note 1398 and margin note 6460ff of the Austrian Income Tax Guidelines 2000).

35 Code 9160: Travel and commuting expenses including mileage allowance and allowances (without actual vehicle costs), EKR 734 - 737

35.1 Balance sheet accountants and cash-basis accountants must enter here travel and travel expenses/expenses (for balance sheet accountants: EKR 734 - 735), daily and overnight allowances (for balance sheet accountants: EKR 736 - 737) and mileage allowance (for cars: 0.42 euros per kilometre) must be entered here. Both your own expenses and those borne for employees must be entered. Enter the flat rate of 50% of the costs for a weekly, monthly or annual ticket for mass transport in code 9165. Actual motor vehicle costs must be entered under code **9170**.

35.2 Travel expenses (for balance sheet accountants: EKR 734 - 735), in addition to the expenses paid directly to the travel company, also include travel expenses (per diem and overnight allowances) and reimbursement of travel expenses, insofar as they represent compensation for actual expenses (e.g. mileage allowance).

35.3 Travel expenses include the flat-rate additional meal expenses (per diem: 26.40 euros per day, less than 12 hours 2.20 euros per hour started if the journey lasts more than 3 hours) as well as the costs for overnight stays, which are either a flat rate (15 euros per overnight stay including

the costs for breakfast) or in of the amount to be proven can be claimed (Section 4 para. 5 in conjunction with Section 26 item 4). See also margin no. 1378 of the Austrian Income Tax Guidelines 2000 in connection with margin no. 278 et seq. of the Austrian wage tax guidelines 2002.

35.4 When using the basic lump sum, travel expenses are deductible separately, provided they are offset by reimbursement of the same amount.

36 Code 9165: Flat rate of 50% of the costs one week, month or annual mass transit pass

If it can be credibly demonstrated that the card was also used for business trips during the financial year, 50% of the expenses for a non-transferable weekly, monthly or annual ticket for public transport can be taken into account as business expenses.

37 Code 9170: Motor vehicle costs (without depreciation for wear, leasing and mileage allowance), EKR 732 - 733

Balance sheet accountants and income-expenditure calculator must enter here the **actual** motor vehicle costs (for balance sheet accountants: EKR 732 - 733). If the motor vehicle costs are claimed via the kilometer allowance (see margin no. 1612 f of the Austrian Income Tax Guidelines 2000), this must be entered under code **9160**. Actual motor vehicle costs include: Maintenance expenses relating to vehicles, operating materials, repair and service costs, insurance premiums, taxes. This does not include depreciation (to enter under code **9130**) and leasing expenses/expenses (to enter under code **9180**).

38 Code 9180: Rental and lease expenses, Leasing, EKR 740 - 743, 744 - 747

Balance sheet accountants and cash-basis accountants must enter here the expenses or expenditures for rent and lease (for balancers: EKR 740 - 743) as well as for leasing (for balance sheet accountants: EKR 744 - 747). Expenditure/expenses for heating, lighting, for cleaning rented rooms and operating costs must not be entered here. It should be noted that, according to Section 4, para. 6, advance payments of borrowing costs must be distributed evenly over the period of the prepayment if they do not only relate to the current and the following calendar year (on this, margin no. 1381ff Austrian Income Tax Guidelines 2000). In such cases, the annual amount for the business year must be recorded here.

39 Code 9190: Commissions to third parties, license fees, EKR 754 - 757, 748 - 749

Balance sheet accountants and cash-basis accountants must enter here expenses/expenditures for commissions to third parties (for balance sheet accountants: EKR 754 - 757) as well as license fees (EKR 748 - 749).

40 Code 9200: Corrections to advertising and representation expenses, donations, tips (EKR 765 - 769) - Code 9200

Balance sheet accountants and cash-basis accountants must enter here expenses/expenditures for advertising and representation (for balance sheet accountants: EKR 765 - 768) as well as donations and tips (for balance sheet accountants: EKR 769).

If the corporate law approach or the entry in this code does not correspond to the value permitted for tax purposes (e.g.

Section 20 Para. 1 item 3, see margin no. 4808 Austrian Income Tax Guidelines 2000), the corrections must be entered under code **9280**.

41 Code 9210: Book value of disposed assets, EKR 782

Balance sheet accountants and **cash-basis accountants** must enter here the sum of the book values of assets disposed of in the business year, with the exception of financial assets (for accountants EKR 782). Extraordinary or extraordinary depreciation (e.g. as a result of the destruction of an asset, cf. Section 8 para. 4) must be entered under code **9130**.

42 Code 9275: Study room

Expenses for a study set up in the private home, including furnishings, are generally not deductible. Deductible expenses are only present if the office is used (almost) exclusively for business purposes and is the focus of all business activities. This is the case, for example, with writers, painters, composers or experts.

Operating expenses in connection with a study room can be considered in particular proportionate rental costs, operating costs (heating, lighting, insurance, etc.), depreciation, financing costs. Please only enter the expenses for the study room under code **9275**, without recording them under other codes. More information about the office can be found in the income tax guidelines, margin nos. 324ff.

43 Code 9215: Small workplace flat rate (300 euros for a full business year)

The workplace flat rate is due if no other room is available to carry out the operational activity. The consideration of a study excludes the workplace flat rate. The **small** workplace allowance is **300 euros** for a full business year if other income from active employment of more than 11,000 euros were achieved, for which another room is available outside the apartment. In addition to the small workplace allowance, only expenses for ergonomically suitable furniture are deductible (code **9216**). The amount of 300 euros must be aliquoted if necessary (25 euros per month). If there are several companies, the workplace allowance is only payable once and must be divided according to the ratio of company income.

44 Code 9216: Expenditure on ergonomically suitable furniture

Expenses for ergonomically suitable furniture for a workplace set up in the apartment can be taken into account as operating expenses up to a maximum of **300 Euros**. If the maximum amount is exceeded, the excess amount can be claimed in the 2023 assessment within the maximum amount. To do this, code 9216 must be filled out for assessment 2023 (not automatically taken into account).

45 Code 9217: Large workplace allowance (1,200 euros for a full business year)

The workplace flat rate is due if no other room is available to carry out the operational activity. The consideration of a study excludes the workplace flat rate. The **large** workplace flat rate amounts to **1,200 euros** for a full financial year if no other income from active employment of more than 11,000 euros was achieved in the calendar year for which another room outside the home is available. With the workplace flat rate, all expenses arising from the operational use of the apartment are taken into account. The amount of 1,200 euros must be aliquoted if necessary (100 euros per

month). If there are several companies, the workplace allowance is only payable once and is to be divided according to the ratio of company income.

46 Code 9220: Interest and similar expenses, EKR 828 - 834

46.1 Balance sheet accountants have to record here: Interest on business bank credits, loans, mortgages, payment and commitment commissions for a loan or credit line, overdraft commissions, freight deferral fees, write-offs on capitalised discounts, money procurement costs, discount on bills of exchange, insofar as these are not offset by offsettable discount income, as well as separately invoiced interest on supplier credit. If a discount (damnum) was not capitalised (Section 198 Para. 7 of the Austrian Commercial Code (UGB)) or if the money procurement costs were immediately deducted under company law, the procedure (correction) corresponding to Section 6 item 3 must be carried out under code **9290**.

46.2 Cash-basis accountants must enter here expenditure for the expenses mentioned under item 38.1. It should be noted that according to Section 4 para. 6, advance payments of borrowing costs must be distributed evenly over the period of the prepayment if they do not only relate to the current and the following calendar year (on this, margin no. 1381 et seq. of the Austrian Income Tax Guidelines 2000). In such cases, the annual amount for the business year should be entered here. In case of income-expenses accounting, a discount (damnum) is subject to Section 4 para. 6. Cash procurement costs that exceed the exemption limit of 900 euros (margin no. 2464 of the Austrian Income Tax Guidelines 2000) must be distributed over the term of the loan (margin no. 2463 of the Austrian Income Tax Guidelines 2000). In such cases, the annual amount for the business year must also be entered here.

47 Code 9258: Profit shares of genuine silent partners

Enter here, profit shares of true silent partners to be taken into account as operating expenses, which must be recorded in the income tax return of the recipient as income from capital assets (code **856** of attachment E 1kv) or - if it is a company participation - to be recorded under the code **9090**.

48 Code 9225: Own compulsory insurance, contributions to pension and support institutions and contributions to self-employed provision

Here enter those expenses that were paid by the entrepreneur for himself/herself as contributions to compulsory insurance or to a pension and support scheme in accordance with Section 4 para. 4 item 1 litera a and b. Contributions to the self-employed pension scheme must also be entered here. These expenses may be recorded in addition to the lump sum pursuant to Section 17 para. 1.

49 Code 9243, 9244, 9245, 9246 (corporate donations)

Enter under codes **9243** to **9246**, donations made from business assets to the recipients named in the respective codes.

50 Code 9261 (donations to a charitable foundation)

Contributions to the endowment of assets of a charitable foundation must be entered here. For the requirements for deductibility see Section 4b Austrian Income Tax Act 1988.

51 Code 9262 (donations to the Innovation Foundation for Education)

Donations to the Innovation Foundation for Education and its sub-foundations must be entered here. For the requirements for deductibility see Section 4c of the Austrian Income Tax Act 1988.

52 Code 9230: Other operating expenses - balance

The total of all operating expenses incurred or paid out in the calendar year is to be recorded here with the exception of the operating expenses to be entered in the previous codes. A flat rate for operating expenses must not be entered here, but in code **9259**.

53 Code 9259: Flat-rate operating expenses

If a consolidation into a lump sum is used, the lump sum for operating expenses must be entered here. **No** entry is required here in cases where an **agricultural and forestry flat rate** is claimed. In such cases, attachment E 1c (individual entrepreneur) should be used. **No** entry is also required here in case when the **commercial full flat rate** for food retail and general goods trade is claimed; in this case, only point 6 of the declaration needs to be completed.

For claiming the **small entrepreneur consolidation into a lump sum**, use attachment **E 1a-K**. Only in cases where, in addition to the profit determined as a lump sum, a gain/loss on disposal, gain/loss on disposal, profit/loss from a transfer must be recorded, use attachment E 1a instead of attachment E 1a-K (see note 12).

Cash-basis accountants that make use of the **lump sum deduction** option according to Section 17 para. must enter here the flat-rate operating expenses of 6% or 12%. When using the basic flat rate, in addition to code **9230**, only codes **9100, 9110, 9120, 9160, 9165, 9215, 9217** and **9225** must be entered.

The lump sum deduction is applicable if the turnover in the previous year was not more than 220,000 euros. When applying the consolidation into a lump sum, the operating income is recorded in full, but the operating expenses are deducted at a flat rate of 12% of the turnover. For the following earnings, the flat rate is only 6% of turnover: Freelance or commercial income from commercial or technical consulting, an activity within the meaning of Section 22 item 2 (e.g. managing directors of limited liability companies with a significant shareholding, supervisory board members) as well as income from writing, lecturing, scientific, teaching or educational activity.

In addition to the lump sum, only the following may be deducted:

- Expenses for the receipt of goods, raw materials, semi-finished products, auxiliary materials and ingredients (to be entered under code **9100**),
- Expenditure on wages (including non-wage labour costs, must be entered in code **9120**),
- Expenses for third-party wages, insofar as these go directly into services that form the business of the company (e.g. made-to-order production of goods, must be entered in code **9110**),
- social security contributions (must be recorded under code **9225**) and
- contributions to self-employed provision (to be recorded under code **9225**)
- travel expenses, insofar as they are offset by a reimbursement of costs in the same amount; these travel and commuting expenses reduce the turnover relevant for the assessment of the lump sum.
- workplace flat rate (**9215** or **9217**)
- 50% of the cost of a weekly, monthly and annual mass transit card (**9165**)

All other operating expenses are covered by the operating expenses flat rate. This applies, for example, to depreciation (Sections 7, 8 and 13), residual book values of disposed assets, borrowing costs, rent and lease, post and telephone, supplies (combustible fuels), energy and water, advertising, legal and consulting costs, commissions (except quantity-dependent purchase commissions - see margin no. 4117 Austrian Income Tax Guidelines 2000), office expenses, premiums for company insurance, company taxes, maintenance, cleaning by third parties, vehicle costs, travel expenses (including daily and overnight allowances) or tips. If the **net VAT system** is selected (see note 19.4 above), neither the VAT owed on the basis of supply of goods or other services nor the sales tax paid to other entrepreneurs is included value added tax (input VAT) nor a VAT payment charge. The operating expenses flat rate is to be valued as a net amount. Irrespective of whether an input VAT flat rate has been selected for the VAT in accordance with Section 14 para. 1 item 1 of the Austrian Value Added Tax Act 1994 or whether the actual input taxes have been applied, no VAT may be deducted from the operating expenses flat rate.

In case the **gross VAT system** was selected (see Note 19.3), both the VAT owed on the basis of supply of goods or other services (under code **9040** or **9050** or - in the case of VAT net representation - under code **9093**) as well as the input VAT paid to other entrepreneurs (under code **9100** and with regard to third-party services, if applicable, under code **9110** or - in the case of VAT net representation - under code **9233**) must be taken into account. A VAT payment charge must be entered under code **9230** or a VAT credit under code **9090**. Since the operating expenses allowance must be regarded as a net amount,

- the input VAT attributable to operating expenses "deducted for income tax purposes,
 - and in the case of claiming the input tax allowance according to Section 14 Para. 1 item 1 Austrian Value Added Tax Act 1994 the input tax allowance as well as
 - the input tax attributable to asset acquisitions
- must be shown separately as operating expenses under code **9230**.

When using the athlete consolidation into a lump sum, the income that should not be recorded (67%) must not be separated using code 9259. See Note 10.

54 The determined profit/loss shall be transferred to form E 1 (points 10a, 11a or 12a), unless corrections or additions are made in accordance with point 4.

55 To "4th Corrections and additions to the profit determination according to point 3 (tax increase/decrease calculation)"

55.1 Balance sheet accountants with profit determination according to **Section 5** have to make the necessary corrections to the corporate law approaches to determine the correct taxable profit. Unless special codes are provided for the corrections, they must be recorded under code **9290**.

55.2 Balance sheet accountants with determination of profit according to **Section 4 paragraph 1** and **cash-basis accountants** have to make here the corrections required to determine the correct taxable profit if the entries made in "3. Profit determination" do not correspond to the values decisive for tax purposes. Unless special codes are provided for the corrections, they must be recorded under code **9290**.

55.3 Enter here also adaptations that result from the possibility of taxing operating capital yields (usufruct and capital yields) or capital yields relating to business premises with a special tax rate or that must not be recorded in the assessment.

56 Code 9240 corrections on depreciation on fixed assets (e.g. depreciation, low-value assets, EKR 700 - 708) - code 9130

In particular, those corrections made that result from Section 8 (e.g. mandatory minimum useful life under tax law for buildings) must be entered here. Depreciation for wear corrections related to accelerated building depreciation must be entered under code **9269**. Depreciation for wear corrections relating to motor vehicles must be made under code **9260**.

57 Code 9273: Value adjustment fifths amount ("old receivables")

For business years beginning after 31 December 2021, lump sum bad debt allowances are permissible under the conditions of Section 201 para. 2 item 7 of the Commercial Code. For business years before 1 January 2022, flat-rate bad debt allowances may also be made; the value adjustment amounts to be taken into account are to be distributed evenly over the financial year beginning after 31 December 2021 and the following four business years.

58 Code 9274: Reservation fifth amount ("old amounts")

For business years beginning after 31 December 2021, flat-rate provisions are permissible under the conditions of Section 201 para. 2 item 7 of the Commercial Code. For business years before 1 January 2022, lump sum provisions may also be formed; the reserve amounts to be taken into account must be distributed evenly over the business year beginning after 31 December 2021 and the following four business years.

59 Code 9260: Corrections to motor vehicle expenses

All corrections made with regard to motor vehicles are to be entered here, in particular depreciation corrections resulting from the application of the useful life of eight years, under tax law, corrections resulting from the application of the so-called „luxury tangent“ for motor vehicles and corrections resulting from the consideration of a leasing asset.

60 Code 9270: Corrections to rental and lease expenses , leasing (EKR 740 - 743, 744 - 747) – Kennzahl 9180

Any corrections from the private use of rented/leased or leased assets are to be entered here. Corrections in relation to motor vehicles (allocations to a leasing asset item in accordance with Section 8 para. 6 item 2) must be entered under code **9260**.

61 Code 9280: Corrections to advertising and representation expenses, donations, tips (EKR 765 - 769) - Code 9200

In particular, those corrections made that result from Section 20 Para. 1 item 3 (cf. margin note 4808ff Austrian Income Tax Guidelines 2000) must be entered here.

62 Code 9257: Corrections regarding remuneration for work and work services

From Section 20 para. 1 item 7 and 8, it follows that wages, certain personnel costs, pensions and pension severance payments as well as voluntary severance payments are no longer fully deductible. If the deduction restriction applies, enter the non-deductible amount to correct the value under code **9120** or **9110** under code **9257**.

63 All income from an operational **capitaltransfer** (usufruct, not capital gains) including ongoing income from cryptocurrencies that can be taxed at a special tax rate, must be excluded from the tax result of attachment E 1a under code **9283**. This applies both to domestic capital assets subject to final taxation with capital yields tax, provided that this is included in the result of the profit determination according to point 3, as well as to foreign investment income and current income from cryptocurrencies, regardless of whether capital yields tax was withheld. When exercising the standard taxation option according to point 8.1 of Form E 1, this income must be transferred to codes **780/782/784** or **917/918/919**. Otherwise, domestic income that is finally taxed with capital gains tax is not to be included in the Form E 1 at all, foreign income that is to be taxed at a special tax rate, and current income from cryptocurrencies must be included in the code numbers provided for this purpose in the Form E 1.

64 Income from capital gains realised in the course of business, from derivatives as well as from realised capital yields of cryptocurrencies is generally taxable at the special tax rate, unless the standard taxation option pursuant to item 8.1 of form E 1 is exercised. Section 6 item 2 litera c provides for an offsetting in the event of a coincidence of capital yields and losses. Codes **9305** (see note 55) and **9289** (see note 56) are used to implement this taxation sequence.

65 Under **9305** it is possible to make any correction that result from the correct determination of capital gains/losses that affect business capital assets, with regard to which the special tax rate is applicable. This may be necessary, for example, if the capital gain under corporate law recorded in point 3 differs from the tax due to differences in the contribution valuation (fair value on the one hand or limitation with the acquisition costs according to Section 6 item 5 on the other). The result that may have to be adapted here regarding gains/losses in substance is subsequently decisive.

66 Code **9289** has a double function:

On the one hand, it serves to implement the offsetting provision of **Section 6 item 2 litera c**. According to this, losses from the sale, redemption and other breakdown of assets and derivatives, to the income of which the special tax rate is applicable, are to be offset primarily against positive income from realized increases in value of such assets and derivatives as well as with write-ups of such assets. A remaining negative overhang may only be offset up to 55%.

The capital gains and capital losses are to be recorded in the pre-columns and the balance is to be formed from them. If this is **negative**, only 55% of this may be offset against the other earnings of the business. In this case, 45% of the negative balance must be entered under the **9289** code with a **positive** sign. This means that 45% of the loss is added and the result from point 3 (possibly corrected using the code **9305**) is corrected in accordance with Section 6 item 2 litera c.

If the balance of capital gains and capital losses is **positive**, these capital gains are eliminated via code **9289** because they can be taxed at the special tax rate and must therefore be eliminated from the result of attachment E 1a (such as code **9283** with regard to the preferential income from an operational capital transfer, see note 53). In Form E 1, when exercising the standard taxation option, this income is included under codes **780/782/784** or **917/918/919**, otherwise must be transferred to the codes intended for taxation with the special tax rate.

67 Realised capital gains/losses in relation to **business property** shall be taxed at the special tax rate, unless an exemption from the special tax rate according to Section 30a para. 3 und 4 applies, unless the standard taxation option pursuant to item 8.2 of form E 1 is exercised. Section 6 paragraph 2 letter d prescribes offsetting if capital gains and losses coincide. Codes **9285** (see note 60) and **9316** (see note 61) are used to implement this taxation sequence.

68 Enter under **9285** any corrections that may be necessary to ensure correct balancing in accordance with Section 6 item 2 litera d or correct tax registration of a capital yields. This may be necessary, for example, because operational land using Section 30 Para. 4 must be taxed at a flat rate, there are differences between the company law and tax assessment of the contribution and these circumstances have not been reflected in the determination of profit in accordance with point 3, because the company law result has been recorded there. If the real estate income tax was taken into account to reduce profits, this must also be corrected here. The result regarding capital gains/losses, which may have to be adapted here, is subsequently decisive.

69 Code **9316** has a double function:

On the one hand, it serves to implement the offsetting provision of **Section 6 item 2 litera d**. According to this, partial value depreciation and losses from the sale of company properties, on whose value increases the special tax rate is applicable, must be offset with priority against positive income from the sale or write-up of such properties of the same company. Any remaining negative surplus may only be compensated for half.

The capital gains and capital losses are to be recorded in the pre-columns and the balance is to be formed from them. If this is **negative**, only 60% of this may be offset against the other earnings of the business. In this case, 40% of the negative balance must be entered in the **9316** code with a **positive** sign. This means that 40% of the loss is added and the result from point 3 (possibly corrected using the code **9285**) is corrected in accordance with Section 6 item 2 litera d.

If the balance of the capital gains and substance losses is **positive**, these capital gains are eliminated via code **9316** because they can be taxed at a special tax rate and must therefore be excluded from the result of attachment E 1a (such as code **9289** with regard to the preferential income from realised capital gains and derivatives in business capital assets). In Form E 1, this income must be transferred to the codes **500/501/502** when exercising the standard taxation option, otherwise to the codes provided for taxation with the special tax rate.

70 If the **standard taxation option** is exercised for **income from management rights**, from which a withholding tax of 10% has been withheld (item 8.3 in Form E 1), this income is taxed at the general tax rate. Enter the income under code **9326**; if they are not set at 33% of the payment amount, their amount must be verified by an expert opinion.

71 Code 9010: Change in the determination of profit (Section 4 para. 10) was made:

Enter under code **9010** - always in the full amount - a **transitional profit** to be recorded in the respective assessment. A transitional loss must only be entered here in full if it is not to be spread over seven years (e.g. business closure). Transitional losses, which must be spread over seven years, must be taken into account with one seventh under code **9242**.

72 Code 9242: Sevenths amounts of a transitional loss of the current year and/or of a previous year:

The sevenths of the amounts attributable to the respective business year for a transitional loss of the current year or a previous year relating to the business must be entered here.

73 Code 9247: Surcharge/discount according to Section 4 paragraph 2:

According to Section 4 para. 2 item 2 of the Austrian Income Tax Act 1988, cross-period errors originating in 2003 or a later year may be corrected ex officio or upon application by means of an addition or deduction in the first year not subject to the statute of limitations, provided that they relate to periods subject to the statute of limitations and the error may have an effect on a period not subject to the statute of limitations. For more information, see margin no. 650 et seq. of the Austrian Income Tax Guidelines 2000.

74 Code 9290: Other changes - balance

Changes that are not assigned to other codes must be recorded under code **9290**.

75 Tax-free profit allowance

Note, in the event of the presence of **capitalgains** from business premises and operating capital assets: If such capital gains are taxed at the special tax rate (non-exercise of the standard taxation option in accordance with point 8.1 or point 8.2 of Form E 1 and entry in the code numbers provided for the application of the special tax rates), the profit allowance attributable to these gains must be deducted from this income bring and must not reduce the income subject to tariff tax. Under codes **9221**, **9227** and **9229**, only the tax-free profit attributable to the income subject to tariff tax may be taken into account in this case. In this case, the value reduced by the applicable tax-free allowance must be entered in form E 1 under the relevant codes.

76 Code 9221: Basic allowance

A basic allowance of 15% of the profit (excluding capital gains), but no more than EUR 4,500 per person and year of assessment.

77 Waiver of basic allowance

Since the basic allowance is generally granted in the income tax procedure without filing an application, you have the option of waiving it.

78 Code 9227: Investment-Related Profit Allowance for Tangible Assets

Insofar as the profit (excluding capital gains) exceeds the assessment basis of the basic tax-free allowance, an investment-related profit tax-free allowance can be claimed insofar as this is covered by the acquisition or manufacture of certain tangible assets (see margin no. 3828 of the Austrian Income Tax Guidelines 2000).

The tax base for the profit allowance always includes capital yields on business capital assets and business real estate, while capital gains eligible for final taxation (usufruct, not capital) are only included if they are taxed at the standard rate on the basis of a standard taxation application (item 8.1 of form E 1) and are recorded in form E 1 under codes **780/782/784** or **917/ 918/919**. The percentage of the profit-free amount is staggered (Section 10 para. 1). In code **9227**, enter the amount that is to be taken into account as an exemption in accordance with Section 10.

79 Code 9229: Investment-related tax-exempt amount for securities

Insofar as the profit (excluding capital yields) exceeds the assessment basis of the basic tax-free allowance, an investment-related profit tax-free allowance can be claimed insofar as this is covered by the purchase of securities (Section 14 Para. 7 item 4).

The tax base for the profit allowance shall always include capital yields on business capital assets and business real estate, and capital yields (Section 27 Para. 2 item 1 and 2) must only be included if they are taxed at the tariff on the basis of a standard taxation application (point 8.1 of form E 1) and in form E 1 under codes **780/782/784** or **917/918/919**. The percentage of the profit allowance is staggered (Section 10 para. 1). In code **9229**, enter the amount that is to be taken into account as an exemption in accordance with Section 10.

80 Code 9234: Post tax-free profit allowance (Section 10)

Enter a tax-free profit allowance that is subject to subsequent taxation. For subsequent taxation, see in particular margin no. 3860j of the Austrian Income Tax Guidelines 2000.

81 Code 9020: Sale/closing of business

Under code **9020**, a capital gain or capital loss must be entered in full, regardless of tax benefits.

82 Code 9021: Tax exempt amount for capital gain

If the entire business is sold or given up, an allowance of up to EUR 7,300 (or a pro rata allowance for the sale of a part of the business/co-entrepreneur share) can be taken into account under code **9021**. The tax exempt amount may not be higher than the capital gain according to code **9020**. If this option is exercised, distribution of the capital gains over three years is not permitted. If the conditions for the application of half the tax rate are met or if the business is sold for a pension, no allowance may be taken into account.

83 Code 9030: Amount of profit or loss to be eliminated

See also Note 1.4. In particular, under code **9030**, enter **foreign profits** (foreign profits related to permanent establishments) - without a sign - which are tax-free in

Austria and are therefore **not** included in the income tax base. **Foreign losses** (losses related to the foreign establishment) - with a negative sign - should also be entered here, if they should not be included in the income tax assessment basis (cf. Margin no. 210 of the Austrian Income Tax Guidelines 2000). Entries without a sign (profits or portions of profits) reduce the taxable profit (however, they must be taken into account by entering them under code **440** of the income tax return for the progression proviso); entries with a negative sign (losses or parts of losses) reduce the taxable loss (and must not be included under code **746** or **944** of the income tax return).

An entry is made here for:

- Foreign profits that are tax-free in Austria due to a double taxation agreement and
- Foreign losses that should not be included in the income tax assessment basis (cf. margin no. 210 of the Austrian Income Tax Guidelines 2000).

If the entire profit is tax-exempt, the amount to be entered in code **9030** corresponds to the determined taxable profit. If the entire loss must not be compensated, the loss to be entered in code **9030** coincides with the calculated tax loss. If only part of the operating profit is tax-exempt (e.g. the profit from the foreign branch), the branch profit to be excluded is separated by entering it under code **9030**. If a loss attributable to a foreign permanent establishment must not be compensated in accordance with margin no. 210 of the Austrian Income Tax Guidelines 2000, this permanent establishment loss is excluded (added) by entering it under code **9030**.

Enter also under this code, those profit/loss shares that are attributable to the legal successor or legal predecessor in cases of a **free transfer of the business** due to a aliquot income deferral (see margin no. 109 of the Austrian Income Tax Guidelines 2000). In such cases, a complete attachment E 1a must be completed by both the (for) the legal predecessor and the legal successor; in the case of the legal predecessor, the share attributable to the legal successor must be excluded under code **9030**, the legal successor must exclude the share attributable to the legal predecessor under code **9030**.

84 The determined **taxable profit/loss** without tax-deductible capital yields (usufruct and capital) and realised increases in the value of the business real estate, must be included in form E 1 in points 10.1, 11.1 or 12.1.

To "5. Balance sheet items (ONLY for balance sheet accountants according to Section 4 para. 1 or 5)"

Codes **9300** to **9370** must only be entered by accountants according to the balance sheet:

85 Code 9300: Private withdrawals (less Private deposits), EKR 96

Here is the total of private withdrawals recorded on accounts EKR 960 - 969 ("Private and clearing accounts for sole proprietorships and partnerships") must entered after deduction of private contributions. If private deposits exceed private withdrawals, the surplus should be entered with a negative sign.

86 Code 9310: Real estate (EKR 020 - 022)

Enter here the sum of the values on the accounts EKR 020 ("undeveloped land"), 021 ("developed land") and 022 ("agricultural land"). The accounts EKR 031 - 039 must not be recorded.

87 Code 9320: Building on own property (EKR 030, 031)

Enter here the value on account EKR 030 ("Operational and commercial building on own property") and EKR 031 ("Residential and social building on own property"). The accounts EKR 032 - 039 must not be recorded. If indirect depreciation is chosen, the acquisition or production costs or the partial value must be shown in this code; if direct depreciation is chosen, the respective residual book value must be shown. Once the depreciation method has been chosen, it should be retained.

88 Code 9330: Financial assets (EKR 08 - 09)

Enter here the sum of the values on accounts EKR 08 - 09. Specifically, this affects the accounts: 080 ("Shares in affiliated companies"), 081 ("Shares in joint ventures"), 082 ("Participations in affiliated [associated] companies"), 083 ("Other investments"), 084 ("Loans to affiliated companies"), 085 ("Loans to affiliated companies"), 086 („Other loans"), 087 („Shares in non-participating corporations"), 088 („Shares in non-participating partnerships"), 090 ("Cooperative shares without holding character"), 091 ("Proportion e to investment funds"), 092 - 093 ("Fixed-interest securities", 094 - 097 ("Other financial assets, book-entry securities"), 098 ("Prepayments made") and 099 ("Accumulated depreciation").

89 Code 9340: Stocks (EKR 100 - 199)

Enter here the sum of the values on accounts EKR 100 - 199. Specifically, this affects the accounts: 100 - 109 ("purchase calculation"), 110 - 119 ("raw materials"), 120 - 129 ("purchased parts"), 130 - 134 ("auxiliary materials"), 135 - 139 ("consumables"), 140 - 149 ("work in progress"), 150 - 159 ("finished goods"), 160 - 169 ("goods"), 170 - 179 ("services not yet billable"), 180 ("prepayments made ") and 190 - 199 ("value adjustments").

90 Code 9350: Receivables from supply of goods and services (EKR 20 - 21)

Enter here the sum of the values on accounts EKR 20 - 21. Specifically, this affects the accounts: 200 - 207 ("Receivables from domestic supply of goods and services"), 208 ("Individual allowances for receivables from domestic supply of goods and services"), 209 („General value adjustment for receivables from domestic supply of goods and services"), 210 - 212 („Receivables from supply of goods and services within the currency union"), 213 ("Individual allowances for receivables from supply of goods and services within the currency union"), 214 ("General value adjustment for receivables from supply of goods and services within the currency union"), 215 - 217 ("Receivables from supply of goods and services to other foreign countries"), 218 ("Individual general value adjustments for receivables from supply of goods and services to other foreign countries") and 219 ("General value adjustment for receivables from supply of goods and services within the currency union to other foreign countries").

91 Code 9360: Other provisions (excluding provisions for severance payments, pensions and taxes) EKR 304 - 309

Enter the sum of the values on the accounts EKR 304 - 309 ("Other provisions").

92 Code 9363: General provisions for other contingent liabilities

For business years beginning after 31 December 2021, flat-rate provisions are also tax-deductible under the conditions of Section 201 para. 2 item 7 of the Commercial Code.

93 Code 9370: Liabilities to credit institutions and financial institutions EKR 311 - 319

Enter here the sum of the values on accounts EKR 311 - 319. Specifically, this affects accounts 311 - 317 („Liabilities to credit institutions") and 318 - 319 ("Liabilities to financial institutions").

94 In the case of claiming the full commercial flat rate for **food retailers** (only) point 6 of attachment E 1a must be completed. The information from point 6 (codes **9006, 9010, 9242, 9020** and **9021**) must be included in point 12a of form E 1.

95 Industry Key Figures

The industry indicators (BKZ) were derived from ÖNACE 2008 (Austrian version of NACE = European classification of economic activities). Enter the three-digit number (BKZ) in the space provided on forms E 1a, E 1a-K, K1 or K 2a.

The three-digit industry code corresponds to the first three digits (with a leading zero) of ÖNACE. As a rule, this can be seen from the notification from the Federal Statistics Office in Austria, so that it can be easily assigned.

In the 2nd column (ECONOMIC ACTIVITIES) of the following table you will find the corresponding text of the economic activity assigned to this three-digit industry code.

If, exceptionally, there is no notification from Statistics Austria, a specific assignment of an activity to the industry code can be found at the Internet address statistic.at in the area "Classifications - Classification database - Economic sectors - ÖNACE 2008". The display can be searched using the ÖNACE structure.

An alphabetical table is available for download under "Downloads". You can use the "Search" function to find all of ÖNACE's economic activities (occupations) in a directory containing around 29,000 terms. The code found in this way, consisting of a combination of letters and numbers, enables assignment to the correct industry code.

Example: "Freshwater fishing" – ÖNACE code "A 03.12" corresponds to BKZ 031 (fishing) or "chimney sweeps" – ÖNACE code "N 81.22-1" corresponds to BKZ 812 (cleaning of buildings, streets and means of transport).

Economic activities are divided into sections in the table below.

Please also note the explanations on mixed farms in Note 13 Section B of this form.

BKZ	ECONOMIC ACTIVITIES
A	Agriculture and forestry, fisheries
011	Cultivation of annual plants
012	Cultivation of perennial plants
013	Operation of tree nurseries and cultivation of plants for propagation purposes
014	Livestock farming
015	Mixed Farming
016	Provision of agricultural services
017	Hunting, trapping and related activities
021	and forestry
022	logging
023	Collecting wild products (excluding wood)
024	Provision of forestry and logging services
031	Fisheries
032	Aquaculture
B	Mining and quarrying of stone and earth
051	Coal mining
052	Lignite mining
061	Extraction of petroleum
062	Extraction of natural gas
071	Iron ore mining
072	Non-ferrous metal ore mining
081	Extraction of natural stones, gravel, sand, clay and kaolin
089	Other mining; Quarrying of stone and earth (not otherwise specified)
091	Provision of services for the extraction of oil and natural gas
099	Provision of services for other mining and quarrying
C	Manufacture of goods
101	Slaughtering and meat processing
102	Fish processing
103	Fruit and vegetable processing
104	Manufacture of vegetable and animal oils and fats
105	Milk processing
106	Grinding and hulling mills, manufacture of starch and starch products
107	Production of baked goods and pasta
108	Manufacture of other foods
109	Production of animal feed
110	Beverage production
120	Tobacco processing
131	Textile processing and spinning
132	Weaving
133	Finishing of textiles and clothing
139	Manufacture of other textile goods
141	Manufacture of clothing (excluding fur garments)
142	Manufacture of fur garments
143	Manufacture of clothing from knitted and crocheted fabrics
151	Manufacture of leather and leather goods (excluding manufacture of leather clothing)
152	Manufacture of shoes
161	Sawmills, planers and wood impregnation plants
162	Manufacture of other wood, cork, wicker and wicker products (excluding furniture)
171	Production of wood and pulp, paper, cardboard and paper board
172	Manufacture of goods from paper, cardboard and cardboard
181	Production of printed matter
182	Duplication of pre-recorded sound, image and data carriers
191	Coking plant
192	Petroleum processing
201	Production of chemical raw materials, fertilisers and nitrogen compounds; plastics and synthetic rubber in primary forms
202	Manufacture of pesticides, plant protection and disinfectants
203	Manufacture of paints, printing inks and putties
204	Manufacture of soaps, detergents, cleaning and body care products and fragrances
205	Manufacture of other chemical products
206	Manufacturing of chemical fibres
211	Manufacture of pharmaceutical raw materials
212	Manufacture of pharmaceutical specialities and other pharmaceutical products
221	Manufacture of rubber goods
222	Manufacture of plastic goods
231	Manufacture of glass and glassware
232	Manufacture of refractory ceramic materials and goods
233	Manufacture of ceramic building materials
234	Manufacture of other porcelain and ceramic products
235	Manufacture of cement, lime and fired plaster
236	Manufacture of products from concrete, cement and plaster
237	Machining and processing of natural stones and stones (not mentioned elsewhere)
241	Production of hot metal, steel and ferro-alloys
242	Manufacture of steel pipes, pipe fittings, pipe plugs and pipe connectors made of steel
243	Other first processing of iron and steel

BKZ	ECONOMIC ACTIVITIES
239	Manufacture of abrasives and coated abrasives and other non-metallic minerals (not otherwise specified)
244	Production and initial processing of non-ferrous metals
245	Foundries
251	Steel and light metal construction
252	Manufacture of metal tanks and containers; Manufacture of radiators and boilers for central heating
253	Manufacture of steam boilers (excluding central heating boilers)
254	Manufacture of weapons and ammunition
255	Manufacture of forged, pressed, drawn and stamped parts, rolled rings and powder metallurgy products
256	Surface finishing and heat treatment; Mechanics (not mentioned elsewhere)
257	Manufacture of cutlery, tools, locks and fittings of base metal
259	Manufacture of other metal goods
261	Manufacture of electronic components and printed circuit boards
262	Manufacture of data processing equipment and peripheral equipment
263	Manufacture of devices and equipment for telecommunications technology
264	Manufacture of consumer electronics devices
265	Manufacture of measuring, control, navigation and similar instruments and devices; Manufacture of clocks
266	Manufacture of radiation and electrotherapy devices and electromedical devices
267	Manufacture of optical and photographic instruments and devices
268	Manufacture of magnetic and optical data carriers
271	Manufacture of electric motors, generators, transformers, electricity distribution and switching equipment
272	Manufacture of batteries and accumulators
273	Manufacture of cables and electrical installation material
274	Manufacture of electric lamps and lights
275	Manufacture of household appliances
279	Manufacture of other electrical equipment and devices (not mentioned elsewhere)
281	Manufacture of non-sector-specific machines
282	Manufacture of other non-sector-specific machines
283	Manufacture of agricultural and forestry machinery
284	Manufacture of machine tools
289	Manufacture of machines for other specific industries
291	Manufacture of automobiles and automobile engines
292	Manufacture of bodies, superstructures and trailers
293	Manufacture of parts and accessories for motor vehicles
301	Ship and boat building
302	Rail vehicles construction
303	Aerospace engineering
304	Manufacture of military combat vehicles
309	Manufacture of vehicles (not mentioned elsewhere)
310	Manufacture of furniture
321	Production of coins, jewellery and similar products
322	Manufacture of musical instruments
323	Manufacture of sports equipment
324	Manufacture of toys
325	Manufacture of medical and dental apparatus and materials
329	Manufacture of products (not mentioned elsewhere)
331	Repair of metal products, machines and equipment
332	Installation of machinery and equipment (not mentioned elsewhere)
D	Power supply
351	Electricity supply
352	Gas supply
353	Heat and cooling supply
E	Water supply; Sewage and waste disposal and clean-up of environmental pollution
360	Water supply
370	Sanitation
381	Collection of waste
382	Waste treatment and disposal
383	Recovery
390	Clean-up of environmental pollution and other waste disposal
F	Construction
411	Property development; Property developer
412	Construction of buildings
421	Construction of roads and railway lines
422	Civil engineering and sewage treatment plant construction
429	Other civil engineering
431	Demolition work and preparatory site work
432	Construction installation
433	Other expansions
439	Other specialised construction activities
G	Trade; Maintenance and repair of motor vehicles
451	Trading in motor vehicles
452	Maintenance and repair of motor vehicles
453	Trading in motor vehicle parts and accessories
454	Trading in motorcycles, motorcycle parts and accessories; Maintenance and repair of motorcycles

BKZ	ECONOMIC ACTIVITIES
461	Commercial mediation
462	Wholesale of agricultural commodities and live animals
463	Wholesale of food, beverages and tobacco products
464	Wholesale trade in consumer goods
465	Wholesale of information and communication technology equipment
466	Wholesale of other machines, equipment and accessories
467	Other wholesale
469	Wholesale without a distinct focus
471	Retail sale of goods of various kinds (in sales rooms)
472	Retail sale of food, beverages and tobacco products (in sales rooms)
473	Motor fuel retail (petrol stations)
474	Retail sale of information and communication technology devices (in sales rooms)
475	Retail sale of other household appliances, textiles, do-it-yourself and furnishing needs (in showrooms)
476	Retail of publishing products, sports equipment and toys (in store)
477	Retail sale of other goods (in sales rooms)
478	Retailing at stalls and markets
479	Retail, not in sales rooms, stalls or markets
H	Transportation and storage
491	Long-distance passenger transport
492	Goods carriage by rail
493	Other land passenger transport
494	Road transport of goods, removal transport
495	Transport in long-distance pipelines
501	Passenger transport in sea and coastal shipping
502	Goods transport in sea and coastal shipping
503	Passenger transport in inland waterways
504	Goods transport in inland waterways
511	Passenger transport in aviation
512	Cargo transportation in aviation and space transport
521	Storage
522	Provision of other transport services
531	Postal services provided by universal service providers
532	Other postal, courier and express services
I	Accommodation and gastronomy
551	Hotels, inns and guest-houses
552	Holiday dwellings and similar accommodation facilities
553	Camp-sites
559	Other accommodation facilities
561	Restaurants, pubs, snack bars, cafés, ice cream parlours, etc.
562	Caterer and provision of other catering services
563	Dispensing of drinks
J	Information and communication
581	Publishing of books and magazines; Other publishing (without software)
582	Publishing of software
591	Production of films and television programs, their rental and distribution, cinemas
592	Recording studios; Production of radio contributions; Laying of pre-recorded sound carriers and music
601	Radio broadcaster
602	Broadcaster
611	Wired Telecommunications
612	Wireless telecommunications
613	Satellite telecommunications
619	Other telecommunications
620	Provision of information technology services
631	Data processing, hosting and related activities; Web portals
639	Provision of other information services
K	Provision of financial and insurance services
641	Central banks and credit institutions
642	Holding companies
643	Trusts and other funds and similar financial institutions
649	Other financing institutions
651	Insurances
652	Reinsurance
653	Pension funds and pension funds
661	Activities related to financial services
662	Activities related to insurance services and pension funds
663	Fund management
L	Real estate and housing
681	Purchase and sale of own land, buildings and apartments
682	Rental, leasing of own or leased land, buildings and apartments
683	Brokerage and management of land, buildings and apartments, for others
M	Provision of freelance, scientific and technical services
691	Legal advice
692	Auditing and tax advice; Accounting

BKZ	ECONOMIC ACTIVITIES
701	Administration and management of companies and businesses
702	Public relations and business consulting
711	Architectural and engineering offices
712	Technical, physical and chemical analysis
721	Research and development in the field of natural sciences, engineering, agricultural sciences and medicine
731	Advertising
732	Market and Opinion Research
722	Research and development in the field of law, economics, social sciences, linguistics, cultural studies and art
741	Textile, jewellery, graphic and similar design studios
742	Photography and Photo Laboratories
743	Translation and interpreting
749	Activities not elsewhere classified
750	Veterinary
N	Provision of other economic services
771	Rental of motor vehicles
772	Rental of consumer goods
773	Rental of machines, devices and other movable property
774	Leasing of non-financial intangible assets (without copyrights)
781	Labour recruitment
782	Temporary leasing of workers
783	Other leasing of workers
791	Travel agencies and tour operators
799	Provision of other reservation services
801	Private guard and security services
802	Security services using surveillance and alarm systems
803	Detective agencies
811	Janitorial services
812	Cleaning of buildings, streets and means of transport
813	Gardening and landscaping and the provision of other horticultural services
821	Secretarial and typing services, copy shops
822	Call centres
823	Trade fair, exhibition and congress organisers
829	Provision of other economic services for companies and individuals
O	Public Administration, Defence; Social security coverage
841	Public Administration, Defence;
842	Foreign Affairs, Defence, Justice, Public Security and Order
843	Social security coverage
P	Education and teaching
851	Kindergartens and preschools
852	Elementary schools
853	Further training
854	Tertiary and post-secondary non-tertiary education
855	Other lessons
856	Provision of teaching services
Q	Health and social care
861	Hospitals
862	Medical and dental practices
869	Healthcare not elsewhere mentioned
871	Nursing homes
872	In-patient facilities for psychosocial care, combating addiction, etc.
873	Retirement homes; Homes for the elderly and disabled
879	Other homes (excluding convalescent homes and holiday homes)
881	Social care for the elderly and disabled
889	Other social affairs (without homes)
R	Arts, Entertainment and Recreation
900	Creative, artistic and entertainment activities
910	Libraries, archives, museums, botanical and zoological gardens
920	Gaming, betting and lottery services
931	Provision of sports services
932	Provision of other entertainment and recreation services
S	Provision of Other Services
941	Business and employer associations, professional organisations
942	Workers' associations
949	Church associations; Political parties and other interest groups and associations not elsewhere mentioned
951	Repair of data processing and telecommunications equipment
952	Repair of consumer goods
960	Provision of other predominantly personal services
T	Private households, activities by private households
970	Private households with domestic staff
981	Manufacture of goods by private households for their own use without a distinct focus
982	Provision of services by private households for their own use without a distinct focus
U	Extraterritorial Organisations and Bodies
990	Extraterritorial Organisations and Bodies