

FEDERAL LAW GAZETTE

FOR THE REPUBLIC OF AUSTRIA

year 2019

Issued on October 22, 2019

part One

91. Federal Law: Abgabenänderungsgesetz 2020 - AbgÄG 2020 (NR: GP XXVI IA 983 / A AB
686 88. BR: AB 10251 S. 897.) [Celex No.: 32011L0016, 32018L0822]

changed 91. Federal law with which the Digital Tax Act 2020 and the EU's mandatory reporting laws shall be adopted and the Income Tax Act 1988, the Sales Tax Act 1994, the Financial Criminal Code, the Federal Tax Code, the Advertising Tax Act 2000, the Joint Communication Standard Act, which Revenue Sharing Act 2017 and the EU Mutual Assistance Act be (Abgabenänderungsgesetz 2020 - AbgÄG 2020)

The National Council has decided:

Table of Contents

article 1	Digital Tax Act 2020
Article 2	EU mandatory reporting law
Article 3	Amendment to the Income Tax Act 1988
Article 4	Amendment of the VAT Act 1994
Article 5	Revision of the financial criminal law
Article 6	Change in the federal tax code
Article 7	Change in the advertising tax Act 2000
Article 8	Amending the Common Communication Standard Act
Article 9	Change in the revenue sharing law in 2017
Article 10	Amendment of the EU Mutual Assistance Act

article 1

Digital control law 2020 (DISTG 2020)

Control object

§ 1. (1) The digital control subject to online advertising services, unless they of online advertising performers in Domestic provided for remuneration. An online advertising service is considered to be supplied locally when it is received on a user's device with domestic IP address and its content and design to (also) aimed at domestic users.

(2) As an online advertising service advertisements are on a digital interface, in particular in the form of banner ads, search engine advertising and comparative advertising services. Not

as an online advertising service are advertising services that I no. 29 are subject to the advertising tax to the advertising tax Act 2000, BGBl.,.

(3) The Federal Minister of Finance is authorized to determine comparable online advertising services by regulation, in particular so as to equal treatment must be ensured of similar services or to technical developments into account.

definitions

§ 2. (1) "Online advertising Leister" are companies

1. provide online advertising services on a fee or contribute and
2. during a financial year
 - a) global sales of at least EUR 750 million and
 - b) domestic sales of at least 25 million euros from the implementation of online advertising services

achieve. Expenditure on intermediate consumption by § 3 para. 1 second sentence in sales by lit. b not to be included. Companies are part of a multinational group of companies as defined in § 2 TPD, BGBl. I no. 77/2016, must be based on the turnover of the group. Whichever is the latest published annual and Consolidated financial statements. Revenues due to legal obligations do not count on these revenues.

(2) "User" refers to a person or entity that accesses a device on a digital interface.

(3) "Digital Interface" means any kind of software (including websites or parts thereof as well as mobile applications) can access the users.

(4) "IP Address" (Internet Protocol address) refers to a sequence of alphanumeric characters that is associated with a network device to the communication possible via the Internet. The determination of the location of provision of online advertising services based on the IP address is equivalent to a determination by means of other technologies to geolocation devices.

Tax base and amount of tax

§ 3. (1) base of the digital control is the amount which the online advertising by Leister a client receives. This is reduced by spending on inputs other online advertising Leister, are not part of its multi-national group of companies.

(2) The control is 5% of the base.

Tax liability, when the tax claim

§ 4. (1) Control debtor is the online advertising Leister, a claim to a fee for the has conducting an online advertising service within the meaning of § first This is true even if the online advertising Leister is not the owner of the digital interface.

(2) The control claim arises at the end of the month in which the rated power is supplied.

(3) changes subsequently the charge for the execution of an order, then, to carry out a correction in the tax period in which the change occurs.

Applying the tax

§ 5. (1) The control debtor has to calculate the control itself and to 15 of the second following to pay month after emergence of the tax claim.

(2) A in accordance with § 201 of the federal tax code, FLG. No. 194/1961, fixed control has said in para. 1 maturity.

(3) Three months after the end of the business year has to transmit reverse charge an annual tax declaration for the previous year. In these types of online advertising services and the fees payable thereon shall be included, in addition, the revenue generated worldwide in accordance with § 2 para 1 no. 2 lit. a.

(4) The survey of the digital control responsibility of the control of the debtor responsible for collecting the VAT tax office.

(5) The Minister For Finance is authorized by Regulation Simplification of the process or into account requirements of the specific features of

to make online advertising services detailed regulations. This is especially true for those cases where tax liability companies that have neither a seat, management nor a permanent establishment in Germany.

Recording and reporting obligations

§ 6. (1) The tax payer is obliged to keep records of the acquired

Online advertising services, possible in this context, he instructed other companies, the principals and the bases for calculating the digital control to lead.

(2) records of IP addresses or other information about the geolocation of equipment must be kept for the purposes of this federal law in a form that is limited to allow conclusions to be drawn on whether online advertising has been produced domestically. At the request of the tax authority, these data are to be transmitted. Other records and related to the books and records of receipts and other documents, in particular contracts for the provision of online advertising services shall be kept in accordance with the Federal Tax Code and to transmit at the request of tax authorities.

Entry into force and transitional provisions

§ 7. (1) This federal law to be applied to online advertising services, after the

December 31 are provided of 2019. Notwithstanding § 5 para. 3 is for fiscal years prior to

July 1, 2020 end, to submit the annual tax return to 30 September 2020th (2) Regulations under this Federal Law may be as early as the following day of its promulgation adopted. However, they may be applicable no earlier than January 1, 2020th

final provisions

§ 8th. (1) With the execution of this Federal Law, the Federal Minister for Finance is entrusted. (2) The Federal

Minister of Finance shall periodically, for the first time December 31, 2021 to evaluate the taxation of online advertising services within the meaning of this federal law with respect to their application, the uniformity of taxation and its implementation and its impact on companies in the light of possible broader measures for the taxation of digital economy at EU level or OECD level.

(3) References in this Federal Act to provisions of other federal laws and not otherwise specified, these are adopted as amended.

(4) From the advent of digital control are to use 15 million euros to finance the digital transformation process Austrian media companies annually.

Article 2

Federal law on the compulsory automatic exchange of information on reportable cross-border designs on the taxation (EU

Mandatory reporting law - EU MPRG)

Table of Contents

1st chapter

General provisions

§ 1. Implementation of EU law § 2.

Scope § 3. Definitions

Part 2

compulsory registration

1. Main piece

Factual reporting requirement

§ 4. Reportable design § 5. Must reportable designs §
6. Due reportable designs

2. main piece

Personal reporting obligation

section 1

Reporting obligation of the intermediary

§ 7. Notification of a reportable design § 8. Deadline for reporting

§ 9. reporting requirement in several Member States § 10
message several intermediaries § 11. exemption from the reporting
requirement

section 2

Reporting requirements of the relevant taxpayer

§ 12. Passing the reporting requirements §
13 deadline for reporting § 14 Place of
message
§ 15 message more relevant taxpayer

3. main piece

The content and format of the message

§ 16th Contents of the report a reportable design § 17th
Contents of the report of a marketable reportable design § 18. form of the
message

part 3

Processing of reported information

§ 19. Meaning of the message for the dispensing process § 20 Data
Protection § 21st
information exchange

§ 22. Member States' access to the central directory of the European Union § 23. Access to the
European Commission to the European Central Directory
union

part 4

final provisions

§ 24. References
§ 25. Grammatical equivalence § 26.
Enforcement § 27th
Come into effect

1st chapter

General provisions implementing

Union law

§ 1. This Federal Law Directive (EU) 2018/822 is amending Directive (EU) 2011/16 relating to the mandatory automatic exchange of information in the field of

Taxation on notifiable cross-border arrangements, OJ. No. L 139, 05.06.2018
S. 1, transposed into Austrian law.

scope of application

§ 2. (1) This federal law sets the obligation to report configurations (§ 3 Z 6) within a certain period and the automatic exchange of information of the comments received from the Austrian regulatory authority (§ 3 12) messages with the competent authorities of all other Member States of the European Union by means of a Union-wide central directory established (§ 22).

(2) If this federal law provides otherwise, find the official EU Assistance Act -. EU AHG, FLG I No. 112/2012 and the Federal Tax Code -... BAO, Federal Law Gazette No. 194/1961 apply correspondingly.

definitions

§ 3rd For the purposes of this Federal Law, the term

1. "third country" means any country that is not a member state of the European Union;

be at least one of the following conditions 2. "cross-border design" a design that relates to either more than one Member State or at least one Member State and at least a third country must:

- a) Not all persons involved in the design are tax resident in the same territory,
- b) one or more persons involved in the design are the same tax resident in multiple jurisdictions
- c) one or more persons involved in the design practice in any other jurisdiction over a permanent establishment situated therein a business and the design is completely or partly constitute the force exerted by the permanent establishment operations,
- d) one or more persons involved in the design practice in another jurisdiction an activity, without being there resident for tax purposes or to create a permanent establishment or
- e), such a design may have effects on the automatic exchange of information on financial accounts or the identification of beneficial owners;

The term "cross-border configuration" includes a configuration consisting of one step or more steps, also relates to a part or several parts of a cross-border design or a series of cross-border configurations.

3. "intermediary" means a person

- a) the designed a notifiable design marketed, organized, provides for the implementation or manages the implementation of such a design or
- b) - taking into account the relevant facts and circumstances, the available information and the relevant technical knowledge and understanding that are necessary for the provision of such services - knows or ought to know reasonably be expected to directly or indirectly help, support or advice with regard has made to the implementation or management of the implementation of a notifiable design the design, marketing, organization, provision

and which additionally satisfies one of the following conditions:

- it has, in Austria resident, ordinarily resident, domiciled or her place of business
- she is resident for tax purposes in any other Member State and provides a location in Austria establishment services related to the reportable design,
- she is resident for tax purposes in any other Member State and is subject in Austria to the relevant professional or trade regulations or

- she is resident for tax purposes in any other Member State and is a member of an Austrian professional association for legal, tax or advisory Services;

Each person has to provide the right evidence, after which she did not know or could not reasonably know that she was involved in a reportable design. This person can claim for this purpose all relevant facts and circumstances and information available and their relevant expertise and understanding.

4. "marketable design" a cross-border design, designed, marketed or provided to implement or is ready for implementation without the need to be adapted to a relevant taxpayer;
5. "custom design" a transnational organization that is not a marketable design;
6. "reportable design" a design within the meaning of § 4;
7. "Member State" a member state of the European Union;
8. "Person" shall have the meaning of § 2 para 1 12 EU AHG.
9. "relevant taxpayer" means a person
 - a) of a notifiable design is provided for implementation,
 - b) is willing to implement a notifiable design or
 - c) which has implemented the first step of a reportable design;
10. "tax benefit" is present so far in Austria or in another member state or in a third country by a notifiable design (Z 6)
 - a) preventing the formation of the discharge claim or moved completely or partially in a different tax period,
 - b) the base or the discharge claim wholly or partially reduced or
 - c) a dispensing wholly or partly reimbursed or paid;
11. "affiliate" means a person who is connected to one or more other persons at least one of the following ways:
 - a) A person to another person has so far involved in the management, as it can exercise this significant influence,
 - b) a person is involved through a holding company, which has more than 25% of the voting rights in the control of another person,
 - c) a person is involved in a property right, is indirectly by multiplying the participation rates to the downstream companies, directly or indirectly more than 25% of the capital the capital of another person or
 - d) a person is entitled to receive at least 25% of the profits of another person; For purposes of this section, a person acting in terms of voting rights or equity interest in a company together with another person is treated as if it would make a contribution to all voting rights or the total capital keep this company or vehicle is held by the other person. A person with a voting stake of more than 50% is considered to be holder of 100% of the voting rights. A natural person, his spouse and their relatives in ascending or descending straight line are treated as a single person.
12. "competent authority" is from an Austrian perspective referred to in § 3, para. 1 EU AHG Authority and from the perspective of another Member State, which has been designated as such by that Member State the authority.

Part 2

compulsory registration

1. Main piece

Factual reporting requirement

Reportable design

§ 4th A marketable or customized cross-border design is according to § 5 or § 6 notifiable long as it has a risk of avoidance or circumvent the reporting obligation of the common signaling standards (§ 5 Z 5), or prevention of identification of the beneficial owner and

1. Her first step between 25 June 2018 and 30 June has been implemented in 2020,
2. their first step will be implemented from 1 July 2020 or
3. They designed from 1 July 2020 marketed, organized, provided or to implement managed.

Necessarily notifiable designs

§ 5th In accordance with § 4, the following configurations are required to report:

1. designs which deductible cross-border payments between two or more affiliated companies include, if at least one of the following conditions is met:
 - a) The recipient of this payment is tax resident in any jurisdiction or
 - b) is the recipient of the payment tax in a territory located and this territory is included in the list of those third countries that have been classified by the Member States collectively or through the Organization for Economic Cooperation and Development (OECD) as a non-cooperating countries, ;
2. designs which serve the amortization bring an asset in more than one territory;

To bring about the third designs that serve an exemption from double taxation of the same income or the same assets in more than one territory;

4. designs which provide for the transfer of assets and where there is a substantial difference in the to be applied in the participating territories for the asset value;
5. designs which to circumvent the reporting obligation under the legislation to implement Directive 2014/107 / EU amending Directive 2011/16 / EU concerning the obligation to automatic exchange of information in the field of taxation, OJ. can lead L 359, 16/12/2014 p 1, or according to equivalent Agreement on the automatic exchange of information about financial accounts (Common Communication Standard) or the absence of such legislation make use, these designs include at least the following.:
 - a) The use of an account, a product or an investment which the or not a financial account in accordance with § 71 of the Common Communication Standard Act -.. GMSG, Federal Law Gazette I No. 116/2015, or pretending to be a financial account, however, having characteristics that substantially correspond to those of a financial account,
 - b) transmitting a financial account according to § 71 GMSG or of goods in a territory or the inclusion of a territory that is not attached to the automatic exchange of information with the territory in which the relevant person is established,
 - c) the reclassification of income and wealth as products or payments that are not the common subject to mandatory reporting reporting standards,
 - d) the transfer or conversion of a financial institution in terms of § 56 GMSG or a financial account according to § 71 GMSG or assets contained in a financial institution, the financial account or assets that are not of the common subject to notification signaling standards,
 - e) exclude the incorporation of legal entities, configurations or structures which exclude the message according to the common signaling standard or pretend or
 - f) configurations undermine the process to meet the due diligence or weaknesses in

These methods exploit the financial institutions within the meaning of § information apply 56 GMSG to fulfill their obligation to report on financial accounts within the meaning of § 71 GMSG, including the integration of territories with unsuitable or weak regulations for the enforcement of rules against money laundering or with weak transparency requirements for legal persons or arrangements;

6. arrangements with a non-transparent chain of legal or beneficial owners through the inclusion of persons or legal arrangements or structures
 - a) exercise any significant economic activity, accompanied by appropriate equipment and adequate human resources, assets and premises,
 - b) registered in other jurisdictions resident or established or managed or controlled as the territory in which one or more of the beneficial owners of the assets held by these persons or legal arrangements or structures are established and
 - c) if the beneficial owner of such persons or legal arrangements or structures in accordance with the provisions of Directive (EU) 2015/849 on prevention of the use of the financial system for the purpose of money laundering and terrorist financing, amending Regulation (EU) no. 648/2012 and repealing Directive 2005/60 / EC and Directive 2006/70 / EC, OJ. are not made identifiable L 141, 05/06/2015, p 73;

Harbor rules safe use 7. transfer pricing arrangements, the unilateral;

8. transfer pricing arrangements with transmission of hard intangible assets to be evaluated. The term "difficult to value intangible assets" includes intangible assets or rights to intangible assets for which the time of its transfer between affiliated companies
 - a) no sufficiently reliable benchmarks and
 - b) for the forecasts expected at the time of the transaction cash flows or the intangible from the transferred asset expected to be derived income or assumptions are unsure of the evaluation of the intangible asset based on the highest, so the ultimate success of the intangible asset at the time of transmission is very difficult to predict ;
9. Transfer Pricing designs in which an intra-group cross-border transfer of functions, risks and assets takes place when the expected annual profit before interest and tax (EBIT) or the transferor for a period of three years after the transfer of less than 50% of the annual EBIT or the transferor is that would have been expected if the transfer had not taken place.

Due reportable designs

§ 6th Provided that the main advantage or one of the main advantages that a person can reasonably expect taking into account all relevant facts and circumstances of the design, obtain a tax advantage is (condition), 4 following configurations are required to report in accordance with §:

1. designs in which the relevant taxpayer or another committed to the design involved person to comply with a confidentiality clause that over other appointed by the relevant taxpayer intermediaries or the tax authorities must not be disclosed, how obtained as a result of the design of a tax benefit becomes;
2. designs in which the intermediary is entitled to compensation has (or interest, compensation of financial costs and other costs) for the design and this compensation is fixed with respect to the following:
 - a) the acquired due to the design of tax benefit, the amount or
 - b) whether a tax advantage is obtained actually by the design; this would be subject to the obligation of Intermediary connected, the remuneration in whole or partially

refund if the intention with the design control advantage is not achieved or only partially;

3. designs, their documentation or structure essentially standardized and is available as a relevant taxpayer for more without the need to be adjusted significantly individually for implementation;

To acquire 4 designs in which one involved in the design of individual steps is a loss-making enterprise to finish the main activity of this company and use its losses for reducing its tax burden, and this is also the transfer of those losses to another territory or faster use can include these losses;

5. arrangements with an income in assets, gifts or other low-taxed or exempt species are converted by revenue;

6. designs in which using intermediary companies without primary economic function or of transactions that cancel each other out or compensate for, or have similar characteristics, circular transfers of assets be made;

7. designs, the deductible cross-border payments between two or more affiliated companies comprise and at least one of the following conditions in lit. a meet-c, wherein, can not be closed on the fulfillment of the condition, from the mere fact that one of the following configurations has been selected:

- a) the recipient of the payment is tax resident in a territory and this territory has no corporate or has a corporate tax rate of zero or near zero,
- b) the payment is within the territory in which the recipient of the payment for tax purposes, tax not captured or is completely freed from the control or
- c) the payment comes in the territory in which the recipient of the payment is resident for tax purposes, to benefit from a preferential tax regime.

2. main piece

Personal reporting obligation

section 1

Reporting obligation of the intermediary

report of a reportable design

§ 7. (1) The intermediary (§ 3 Z 3) is required, all known to him in his possession or its control information located (§ 16 or 17) 1 to be transmitted over a notifiable design to the Austrian competent authority according to § 18..

(2) In the case of marketable reportable design has the intermediary - in addition to Section 1 -... Every three months, new information according to § 17 paragraph 2, unless they have been reported have been deducted under paragraph 1, as part of a follow-up report in accordance with § to transmit 18 para. 1..

Deadline for reporting

§ 8th. (1) The intermediary according to § 3 3 lit. a has the information about a notifiable Design within 30 days, beginning on the day

1. following the reportable design to implement the day of deployment,
2. following the day on which the relevant taxpayer is willing to implement the reportable design or
3. where the relevant taxpayer has taken the first step in the implementation of reportable design

to report, with the earliest possible date is decisive.

(2) The intermediary according to § 3 Z 3 lit. b has on the report the information on a reportable design within 30 days from the direct or indirect help, support or advice following day in accordance with § 18 para. 1.,

. (3) If the time limit under paragraph 1 or 2 is not yet elapsed, the period of 30 days begins -. Notwithstanding paragraph 1 or 2 - the day following the day on which the intermediary from the relevant taxpayer from his legal obligation of secrecy has been released.

(4) Notwithstanding para. 1 to 3 are reportable embodiments according § 4 Z 1 until to report on Aug. 31, 2020.

Reporting requirements in several Member States

§ 9. (1) If the intermediary for reporting in Austria and one or more other
Member States committed he is exempt from the reporting requirement in Austria if he can prove that he known him in his possession or under his control contained information in accordance with § 16 or § 17 already in the other Member State or in other Member States has reported.

(2) It has to prove competent assigned by the other Member State and the other Member States reference to the Austrian within 30 days from the birth of the reporting requirement (§ 8) or from the message in the other Member State or in other Member States to convey authority in accordance with § 18 para. 2.,

Message multiple intermediaries

§ 10. (1) If by a notifiable design

1. More as an intermediary for the purposes of § 3 Z 3 or

2. Mindestens an intermediary according to § 3 Z 3 and one or more intermediaries one or more other member states

involved, each participating intermediary subject in § 3 Z 3 of the reporting obligation (§ 7) and has in such a case, the familiar to report in his possession, or under the control information according to § 16 or § 17 via a notifiable design ,

(2) An intermediary is only released from its reporting obligation under para. 1 when it provides evidence that the known him in his possession or control located information according to § 16 or § 17 already by another participating intermediary in the sense of § 3 or 3 have been reported by a participating intermediary of another member state. He has to submit as proof within 30 days from the birth of the reporting requirement (§ 8) or of the notification by the other participating intermediary who assigned to this other participating intermediary reference to the Austrian competent authority in accordance with § 18 para. 2.,

Exemption from the reporting requirement

§ 11. (1) A intermediary according to § 3 Z 3 is freed from its reporting obligation (§ 7), when in
Austria a statutory obligation is subject to and the intermediary has not been released from his secrecy obligation. This does not apply if the intermediary is not operating under the conditions applicable to the professional regulations.

(2) If the intermediary pursuant to para. 1 released from its obligation to report, he has another intermediary involved in the sense of § 3 Z 3 or another Member State of its liberation immediately inform §.

(3) Each pursuant to para. 1 freed intermediary has to inform all relevant taxpayer immediately of its liberation and the transition of the reporting requirement (§ 12). Here, the intermediary has the or each relevant taxpayer all known him in his possession or under his control contained the relevant taxpayer notify a notifiable design-related information (§ 16 or § 17).

(4) The intermediary has to transmit on request immediately a record of the information carried out in accordance with para. 2 or 3.

section 2

Reporting requirements of the relevant taxpayer

Transition of the reporting obligation

With § 12. The relevant taxable (§ 3 Z 9) is required, all known to him in his possession or control located information (§ 16 or § 17) via a notifiable design to the Austrian competent authority according to § 18. To transmit 1,

1. if neither an intermediary for the purposes of § 3 3 nor an intermediary in another Member State is present or has been informed
2. if the relevant taxpayer in accordance with § 11 Para. 3.

Deadline for reporting

§ 13. (1) The relevant taxpayer information on a reportable design within 30 days, beginning on the day

1. after the reportable design has been allocated to implement it,
2. following the day on which he is ready to implement the reportable design,
3. where he has taken the first step in the implementation of reportable design or after which he is the fourth was informed in accordance with § 11 para. 3

to report, with the earliest possible date is decisive.

(2) Notwithstanding para. 1 must be reported notifiable arrangements in accordance with § 4 Z 1 until August 31, 2020.

Place the message

§ 14. (1) The relevant taxpayer is to report a reportable design (§ 12) to the Austrian competent authority shall require, provided

1. he or his domicile, habitual residence, domicile or place of management in Austria
2. he is resident for tax purposes in any other Member State, the latter, however,
 - a) has a permanent establishment in Austria, which results from the reportable design a tax benefit or
 - b) achieved in Austria revenues or profits or activity exercises without being resident for tax purposes or to create a permanent establishment.

(2) If the relevant taxpayer required to report in Austria and one or more other Member States, it is only exempt from the reporting requirement in Austria if he can prove that he known him in his possession or under his control contained information already reported in the other Member State or in other Member States in accordance with § 16 or § 17th He has to prove within 30 days from the birth of the reporting requirement (§ 13) or from the message in the other Member State or in other Member States, issued by the other Member State and the other Member States reference to the Austrian competent authority in accordance with § to transmit 18 para. 2,.

Message more relevant taxpayer

§ 15. (1) is responsible for the reporting obligation under § 12 more than a relevant taxable (§ 3 Z 9), has that relevant taxpayer to the Austrian competent authority in accordance with § 18 para. 1 to report, has agreed to undertake notifiable design with an intermediary under § 3 item 3 or with an intermediary of another member state.

(2) Notwithstanding para. 1 has to report those relevant taxpayer who manages the implementation of the reportable design or the first step of a reportable design implemented this information to the competent Austrian authority in accordance with § 18 para. 1.

(3) A relevant taxpayer is only released from its reporting obligation under para. 1 or 2 if it provides evidence that the known him in his possession, or under the control information according to § 16 or § 17 already by another relevant taxpayers have been reported. He has to submit as proof within 30 days from the birth of the reporting requirement (§ 13) or of the notification by the other relevant taxpayer assigned to this other relevant taxpayer reference to the Austrian competent authority in accordance with § 18 para. 2,.

3. main piece

The content and format of the message content of

the message a notifiable design

§ 16. (The following has to contain 1) Notification of a reportable design:

1. For all the intermediaries involved and all relevant taxpayers, including
 - a) details of their name, date of birth, place of birth, residence tax and tax identification number for natural persons or
 - b) details of their name, registered office or place of management, tax residence and tax identification number for legal persons or associations,
2. Identification of any affiliates of or the relevant taxpayer,
3. Details on affected development features (§ 5 or 6)
4. a summary of the contents of reportable design,
5. if present a designation of the reportable design under which the design is well known
6. an abstract description of relevant business activities provided that this description does not lead to the disclosure of a commercial, industrial or professional secret or of a commercial process, the disclosure of such information would violate public order,
7. if applicable, the date on which the first step in the implementation of reportable design has been made or will be made,
8. Detailed information on national regulations, which form the basis of reportable design,
9. if present value of reportable design,
10. indication of the Member State of residence for tax purposes of or the relevant taxpayer,
11. specifying all Member States that are affected by the reporting requirements design and
12. Information on all other persons who are affected by the reportable design or potentially affected, including the Member State of their residence for tax purposes. (2) The information according to para. 1 can be transmitted in either German or English. The information according to para. 1 3 to 6 are in any case to be transmitted in English.

Contents of the report of a marketable reportable design § 17. (1) In the case of marketable

reportable design the initial report has all the

available information to include in accordance with § 16 para. 1, § 16 para. 2 shall apply.

(2) according to § 7. 2 to be transmitted sequence message has a periodic updating of information according to § 16. 1 Z 1 to 2, Z 7 and Z 10 to 12 and the indication of a the initial notification (para. 1) of the competent authority to include assigned reference number.

The form of the message

§ 18. (1) The transmission of messages subject to mandatory reporting organization has electronically be made FinanzOnline. Is the electronic transmission of financial Online lack of technical

Conditions or lack of eligibility unreasonable, the transmission must be made using the official form.

(2) The provision of proof of an already occurred message as defined in § 9. 2, § 10. 2, § 14. 2 or § 15. 4 shall be electronically FinanzOnline. Is the electronic transmission of financial Online lack of technical or lack of eligibility unreasonable, the communication shall be effected in accordance with §§ 85 ff BAO.

part 3

Processing of information reported importance of the

message for the dispensing process

§ 19th The lack of response of a tax authority to the message a notifiable design is not an indication to their referring to tax assessment. In particular, the message is not fitting within the meaning of § 85 BAO.

data protection

§ 20. (1) The processing of personal data on the basis of this Federal Law have been exchanged between Austria and the other Member States, by the Austrian competent authority is permitted if it is necessary for the purpose of carrying out the method according to the present federal law.

(2) In addition, the personal data referred to in para. 1 may be used by other departments the Federal Finance Administration For purposes the Revenue collection, the Financial Criminal Justice, the automation-assisted risk management, fraud prevention and investigation, monitoring, inspection, supervisory or control measures should be processed.

information exchange

§ 21. (1) The Austrian competent authority exchanges the comments received that it has received over notifiable arrangements with other competent authorities of all other Member States through the automatic exchange of information from, said uploads the comments received messages in the central directory of the European Union (§ 22) and stores.

(2) is functional to the central directory, information exchange 4 EU AHG in accordance § 17..

(3) The exchange of information in accordance with para. 1 takes place within one month after the end of the quarter in which a message has been forwarded to the competent authority and contains all the information according to § § 16 or 17. The first exchange of information thus takes place at the latest

October 31, 2020 instead.

Member States' access to the central directory of the European Union § 22. (1) The Austrian competent

authority in addition to the competent authorities of all other Member States full access to the central directory of the European Union and to uploaded in this central directory and stored information.

(2) Other services of the Federal Finance Administration have access to the uploaded to the central directory and stored information, to the extent necessary for purposes within the meaning of § 20 para. 2.

The European Commission's central directory of the European Union § 23 Access. The European Commission has limited access to the central directory of the European Union and to uploaded in this central directory and stored information. In particular, it has according to § 16 do not have access to the information. 1 Z 1 to 2 and 4 to 6, and 12.

part 4

final provisions

references

§ 24th Insofar as reference is made in this Federal Act to provisions of other federal laws, these are adopted as amended.

Grammatical equivalence

§ 25th As far as are listed in this federal law, personal names only in male form, they refer to women and men equally. When applied to specific persons, the gender-specific form shall be used.

completion

§ 26th With the execution of this Federal Law, the Federal Minister for Finance is entrusted.

Come into effect

§ 27th This Act comes into force on July 1, 2020th

Article 3

Amendment to the Income Tax Act 1988

.... The Income Tax Act 1988, Federal Law Gazette No. 400/1988, as amended by Federal Law Gazette I No. 98/2018, is amended as follows:

. 1. *§ 47 para 1 reads:*

"(1) a worker is derived by a natural person, the income from work. Employer who pays wages in accordance with § 25th There is a permanent establishment in Germany (§ 81) the employer is, in respect of income from employment (§ 25) the income tax by deduction from wages collected (income tax). There is no domestic establishment (§ 81) of the employer the following applies:

- a) income from employment (§ 25) of unlimited tax workers is the income tax to rise by deduction from wages (income tax);
- b) apply to the income from employment (§ 25) of limited tax workers income tax may be levied on wages (income tax) by deduction;
- c) for covers and advantages of foreign bodies in § 5 Z 4 of the pension fund Act (§ 25) to be charged by the income tax withheld from wages (income tax).
- d) for the collection of income tax according to lit. a to c the tax office Graz City is responsible. "

2. *In § 124b following Z 346 is added:*

"346th § 47. 1, in the version of the Federal Law Gazette. I no. 91/2019 is to be applied for the first time, if

- the income tax is assessed, in the assessment for the calendar year 2020.
- is the income tax (income tax) levied by deduction or set by disposition, ending for wage payment periods after December 31 of 2019. With the entry into force of the financial organization Reform Law Gazette. I Nr. Xx / 2019 omitted § 47 para. 1 lit. d. "

Article 4

Amendment of the VAT Act 1994

.... The Value Added Tax Act 1994, Federal Law Gazette No. 663/1994, as amended by Federal Law Gazette I No. 62/2018, is amended as follows:

1. § 3 is amended as follows:

.. A) According to paragraph 3, the following paragraph 3a is inserted:

"(3a)

1. Traders import mail order sales (§ 3 para. 8), where the individual value of the goods consignment does not exceed 150 euros, by the use of an electronic interface, such as a square, a platform, a portal or similar support, be treated as if they had received these items themselves and delivered.
2. entrepreneurs who supplied the goods within the Community by an entrepreneur who has neither operates its business within the Community still has a permanent establishment of a non-entrepreneurs through the use of an electronic interface, such as a square, a platform, a portal, or the like, support, be treated as if they had received these items themselves and delivered. "

. B) According to paragraph 8 is inserted following paragraph 8a.:

"(8a) When import-mail the supply shall be carried out there, where the transport or dispatch ends when

- a) introducing the article into another member state as that in which the transport or dispatch ends, or
- b) the operator § 25b takes the special arrangements to complete.

An import-mail is available for deliveries to a purchaser in accordance with Art. 3, para. 4, in which items are shipped by the supplier or on behalf of a third territory in a Member State or transported, including those at the transport or dispatch the supplier indirectly is involved. This does not apply to the supply of new vehicles. When excise goods, this applies only to supplies to non-business owners who are not legal entities. "

. 2. § 6 4 Z 9 is:

- '9. the items for which the sales tax under the special arrangement in accordance with § 25b is explained and was presented for the latest when submitting the import declaration for the application of these special arrangements to be issued, identification number of the supplier of the competent customs office. "

. 3. In § 11 1, the following Z 2a is inserted after the Z 2:

- "2a. The obligation to invoicing is also in import mail order sales by
If the entrepreneur takes § 3 para. 8 the special scheme in § 25b domestically in claim or if the delivery is domestically carried out according to § 3 para. 8 and he special arrangements pursuant to Art. 369I to 369x of Directive 2006/112 / EC in any Member State takes to complete. In these cases, para. 6 is not applied. "

4. In § 18, the following paragraph 11 and 12 are inserted.:

"(11) Supports an entrepreneur who is not self-reverse charge, delivery of goods the transport or dispatch ends in Germany, to a purchaser pursuant to Art. 3 para. 4 or other services in the country to a non-entrepreneurs through the use of an electronic lead interface, for example, a marketplace, a platform, a portal, or the like, it has to entrepreneurs records of those transactions. These records must be sufficiently detailed to enable the tax authorities to determine whether the tax has been correctly taken into account. The Federal Minister for Finance may by ordinance which information must contain the records.

(12) The records referred to in para. 11 shall be provided upon request electronically. If the total value of sales for which there is an obligation to keep records, a total of 1,000,000 euros per calendar year, the entrepreneur has these records without a call

until 31 January of the following year to be submitted electronically. The records are from the end of the year in which the transaction was carried out, kept for ten years. "

. 5. In § 19 paragraph 2, the following Z 1a is inserted after Z 1:

"1a. Notwithstanding Z 1, the tax arises in cases of § 3. 3a at the end of Calendar month in which the payment was accepted. "

6. In § 20 para. 7: the word "and" replaced by a comma and after printing "§ 26" the phrase "And § 26a" inserted.

. 7. In § 21 10 The following paragraph 10a is inserted after para.:

"(10a) The provisions of para. 1 to 5 also apply to persons who are not entrepreneurs if they owe tax amounts according to § 11 para. 14,."

.. 8. According to § 24 para 12, the following paragraph 13 is added:

"(13) The application of § 3 para. 8a is excluded from the margin scheme."

9. § 25a is amended as follows:

a) In the title, the word sequences "Electronically supplied" and "Or telecommunications, radio or television broadcasting services" painted.

b) in abs. 1, the word sequence "Transactions in accordance with § 3, para. 13 " by the word sequence "Other services to non-entrepreneurs according to § 3 para. 5 3" replaced and after the word sequence "According to para. 10" the phrase "§ 25b para. 8 Z 1" inserted.

c) in abs. 3 and paragraph. 7, each word "Twentieth" by the word "Last" replaced.

D.) Para 6 is:

"(6) changes in the tax base of the transactions referred to in para. 1 by the entrepreneurs within three years from the date on which the original statement was to give to make by including it in a subsequent declaration. From the later explanation of the tax period and the amount of tax for which the changes are necessary, must emerge. "

e) In paragraph 9 denominated Z 1 and Z. 2:

"1. the entrepreneur announced that he no falling under the special other services more services;

2. There are provided no other services referred to in paragraph 1 for a period of eight consecutive calendar quarters;."

F.) Para 10 is:

"(10) If an exclusion in accordance with 9 Z 4 Abs., The operator can not take advantage of this special two years from the effectiveness of the exclusion. The exclusion also applies to the special arrangements pursuant to § 25b and Art. 25a. "

10. Pursuant to § 25a following § 25b is inserted with its heading:

"Special arrangements for import-mail

§ 25b.

Domestically-based entrepreneurs

Conditions for the special incentive

(1) Contractor under Z 1 may import mail order pursuant to § 3 para. 8, where the individual value of the goods consignment does not exceed 150 euros, on request, in deviation from the general rules, take the following special scheme, if not after para. 8, § 25a para. 10, Art. 25a para. 10 or a similar lock-up period is excluded in another Member State.

The application must be submitted via the for these purposes by the Federal Ministry of Finance appointed portal.

1. The following entrepreneurs can take the special scheme:

- a) entrepreneurs within the meaning of Art. 25a para. 1 1 lit. a to c;
- b other entrepreneurs) who run their businesses in a third country with which the European Union has concluded an agreement on mutual assistance, the scope of Directive 2010/24 / EU and Regulation (EU) no. 904/2010 similar to when the objects to drop from that country into the country;
- c) entrepreneurs, who are represented by a representative as Z 2nd

2. A representative lit. the meaning of points 1 c is an entrepreneur within the meaning of Art. 25a para. 1 1 lit. a through c, of this special is called in the name and for the account of another entrepreneur from another contractor for import-mail as a tax payer and to fulfill the obligations under, if not excluded under para. 8 Z 2 or a similar waiting period in another Member State is. In addition, the representative must meet requirements in terms of § 27 para. 8 meet, with eight second set with regard to § 27 para. A permanent establishment in the country is sufficient.

Commencement of the use

(2) If the conditions according to para. 1 before is to provide the operators in an identification number for the exercise of this special. The special scheme is applicable from the date of issuance of this number.

Tax return, tax period

(3) The employer or his agent later than the last day of the month following a tax period month a tax return of all transactions falling under the special scheme and the payment was accepted for the tax period, on the set up for this purpose at the Federal Ministry of Finance deliver portal. A tax return is even deliver if no sales have been made in the tax period. The tax period is the calendar month.

(4) In the control statement to be specified:

- 1. An authorization granted under paragraph 2 identification number for the exercise of those special;
- 2. for each Member State the sum of the taxable transactions that fall under the special scheme and the payment was accepted for the tax period, and the associated tax, broken down by tax rates;

Values in foreign currency

(5) The amounts in the tax return shall be made in euro. The entrepreneur has to be converted to calculate the control values in foreign currency at the rates that have been observed for the last day of the reporting period of the European Central Bank. Have been found for this day no conversion rates, the entrepreneur has to convert the control according to the next day after the declaration period of the European Central Bank established the conversion rates.

Cessation or exclusion from the special

(6) A business owner may allow the end of this special condition, regardless of whether he is still running sales, which may be covered by this special scheme. The termination of the special arrangements can be made only with effect from the beginning of a calendar month to. It is later than fifteen days before the end of this preceding calendar month to explain about the set up for this purpose at the Federal Ministry of Finance Portal.

The authorization granted under paragraph. 2 identification number for the exercise of those special is effective until two months after effectiveness of the termination if this is necessary for the importation of goods that were delivered prior to the effective termination.

(7)

1. In the following cases, an entrepreneur is excluded from entitlement to the special:

- a) the operator has reported that it performs no falling under the special sales more;
- b) there are provided no turnover for a period of 24 consecutive calendar months in terms of para. 1;
- c) the entrepreneur no longer meets the requirements for use of this special;
- d) the contractor fails to comply with the provisions of this special scheme. The exclusion decision shall be transmitted electronically and is effective from the first day of the calendar month that follows the transmission of the exclusion decision. The exclusion, however, a change in location, operates or from which the entrepreneur his company due to a change of the place of establishment, the exclusion from the date of this change is effective. An exclusion pursuant to lit. d effect from the day following the day on which the decision was communicated electronically to exclude the taxpayer.

6, last sentence. Shall apply mutatis mutandis, if not an exclusion pursuant to lit. d is present.

2. In the following cases the representative pursuant to paragraph 1 Z 2 is the right to withdraw to represent other entrepreneurs under this special:

- a) the agent was not accepting during a period of six consecutive calendar months as a representative on behalf of this special scheme taxpayer operates;
- b) the representative no longer fulfills the conditions for action by the representative;
- c) the representative fails to comply with the provisions of this special scheme. to represent this special The decision on the withdrawal of the right of other entrepreneurs in the frame, the representatives and the people he represents to transfer electronically and is effective from the first day of the calendar month that follows the delivery of the withdrawal decision. If the withdrawal right of representation, however, operates on a change of the place from where the trader or his company due to a change of the place of establishment, the exclusion from the date of this change is effective. A withdrawal right of representation according to lit. c effect from the day following the day on which the decision was transmitted electronically.

waiting periods

(8th)

- 1. If an exclusion in accordance with para. 7 1 lit. d, the entrepreneur can not avail of this special two years from the effectiveness of exclusion. The exclusion also applies to the special rules under § 25a and Art. 25a.
- 2. If a withdrawal right of representation in accordance with para. 7 Z 2 lit. c, the contractor for two years after the month in which the withdrawal became effective, can no longer be involved as representatives within the meaning of para. 1,.

reporting requirements

(9) The employer or his representative ending its this special scheme activity, changes that make it no longer meets the requirements for use of this special, as well as changes to the provided under the special information to the tenth day of the following month on to report the set up for this purpose at the Federal Ministry of Finance portal.

record keeping

(10) The records of expenditure incurred by this special sales must be made separately by the Member States where the transactions are executed. The records must be kept for ten years and must be on request of the competent authority from the operator or his representative electronically.

Domestic revenues

(11) Paras. 2 to 10 are executed for domestically to apply the special scheme taxable transactions mutatis mutandis, if the trader in another Member State of the special arrangements pursuant to Art. 369l to 369x of Directive 2006/112 / EC subject.

Change the tax base

(12) changes in the basis of assessment of transactions referred to in para. 11 above shall within three years from the date on which the original statement was to make, in a subsequent declaration by the trader or their representatives. It is the tax period and the tax amount, required for the changes to reference.

The tax debt arises, due date, payment

(13) The tax liability for transactions in accordance with para. 11 arises in the time at which the payment is accepted. The tax is payable (due date) of the month following the month before the last day. For such supplies is § 21 para. 1 does not apply to 6.

Amount of tax

(14) Should the contractor or his representative filing the tax return to duty or tax return proves to be incomplete or the self-assessment as inaccurate have to set the tax office the tax on transactions within the meaning of para. 11,. The assessed tax has the due date specified in para. 13,.

deduction

submit a tax return provides (15) An entrepreneur who turnovers, the 369l / 112 / EC are subject to a special regime under Art. to 369x Directive 2006 in Germany or in another Member State, and is not obliged in accordance with § 21 para. 4 has the standing in connection with these sales deduction under application of § make the 9th paragraph 21, regardless of whether it is an established trader. "

11. According to § 26 the following § 26a is inserted with its heading:

"Special provisions for the declaration and payment of tax on imports § 26a. (1) For imports of goods whose

individual value consignment does not exceed 150 euros, can
, Take the following special scheme, the person who placed the items on behalf of the person for whom the goods are destined domestic customs. This does not apply to excise duty, or if the special is claimed pursuant to § 25b.

(2) For the purposes of these special arrangements

- a) liable: the person for which the goods are intended;
- b) removal Commitment by the person presenting the items to customs.

(3) The removal shall be required to take appropriate measures to ensure that the correct amount of tax is payable sure.

(4) § 10 para. 2 to 4 shall not apply to imports of goods under this special.

(5) The removal shall be required to declare the tax monthly electronically. The statement of the total amount of VAT collected during that month using this special condition must emerge. The sum of the individual declarations of the relevant month for the products covered by this special imports is considered monthly declaration under that provision. The tax is payable by the 15th of the following month.

(6) The removal obligated keep records of the transactions under this special. These records must contain sufficient detail, can be found that if the

said control is correct. They are kept for seven years and put on the request of the competent authority electronically. "

. 12. § 27 para 1 reads:

"(1) The following persons are liable for the tax if they can not go out with sufficient care that the taxpayer meets his VAT obligations:

1. Have businessman holding a record-keeping requirement under § 18 para 11, for the tax on the sales covered by the provision.
2. entrepreneurs who are involved in an intra-Community mail or import mail order, for accumulating under the transit trade tax;
3. entrepreneurs who are involved in any other power to a non-entrepreneurs, supported by the use of an electronic interface, such as a square, a platform, a portal or the like, or initiated, for accumulating under this other power control.

The Federal Minister of Finance determines with Regulation when sufficient care for the purposes of that provision and are involved which entrepreneurs than at a benefit within the meaning of Z 2 and 3 ".

13. § 28 is amended as follows:

a) in abs. 43 Z 2 is the word sequence "1. May 2020 " by the word sequence "1. January 2022 " and the phrase . "30 April 2020 " by the word sequence "31st December 2021 " replaced.

b) in abs. 46 Z 3, the word sequence "1. May 2020 " by the word sequence "1. January 2022 " and the phrase . "30 April 2020 " by the word sequence "31st December 2021 " replaced.

.. C) After § 28 46 47 The following paragraph is added:

"(47)

1. 1. I no. § 18. 11 and 12 and § 27. Z 1, both in the version of the Federal Law Gazette 91/2019, contact force January 1, 2020 and are applicable to transactions and other facts performed after December 31, 2019 or happen.

8a (except letter b), § 24 § 3 1 2... 13, § 25a, § 27 para. 2 (except import mail order) and Z 3, Art. 3, para. 3, par. 5 . 3a para and para. 6, Art. 5 1 lit. c, 11, Section 1 28 Section Art.. Z 4 and para. 5, Art. 25a and Art.. 1, both in the version of the Federal Law Gazette. I no. 91/2019, contact January 1, 2021 in power and shall be applied to transactions and other matters that are performed after December 31, 2020 and take place.

Fourth 3. § 6 para. 9, § 20 § 7 and 26a, respectively, in the version of the Federal Law Gazette. I no. 91/2019, contact January 1, 2021 in force and the first time on the importation of goods apply after December 31, 2020th If the technical and organizational requirements for determining, removal and collection of the import tax for items whose total value does not exceed 22 euros, before

January 1, 2021 before, § 6 para. 4 9, as amended in the Federal Law Gazette. I Nr. 91/2019 from this point does not apply. This date shall be announced by the Minister of Finance in the Federal Law Gazette.

4. § 3 para. 3, § 3, para. 8 lit. b, § 11 2 1. 6, para. 4 and Article 12 para. 1 2a, § 19. Z 1a, § 25b, § 27 para. 2 (for import mail order company), Art.. 2, respectively as amended by Federal law Gazette. I Nr. 91/2019, contact 1 January 2021 into force and are applicable to deliveries for which the payment will be accepted after 31 December 2020. The request for use of the special scheme in § 25b is from October 1, 2020 ".

. 14. Article 3 is amended as follows:

. A) Paragraph 3 reads its heading:

'Intra-Community mail

(3) the intra-Community mail, delivery is designed as a place where the transport or dispatch ends at the customer. A inngemeinschaftlicher mail is present in the supply of goods which are dispatched or transported by the supplier or on behalf of a Member State other than that in which the transport or dispatch ends (to the customer), including those at the promotion or dispatch, the supplier is indirectly involved. "

. B) para 5 is:

"(5), para. 3 shall not apply if

- a) the trader operates his business in a Member State and outside that Member State has no permanent establishment,
- b) the articles are delivered to another member state, and
- c) the total amount of fees for such deliveries and other services in accordance with paragraph 3a Art.. 5 Z 1 does not have and has not yet exceeded the amount of EUR 10 000 in the previous calendar year in the current calendar year. "

. C) In paragraph 6, the first set is replaced by the following:

"The entrepreneur of 5, para. May waive the application."

15. Art. 3a para. 5 1 lit. c is:

"C) the total amount of fees for such services and supplies in accordance with Art. 3, para. 5 the amount of EUR 10 000 in the previous calendar year did not and have not exceeded in the current calendar year. "

.. 16. Article 6 4 is:

"(4) tax exemption is being treated delivery to the contractor who 3a Z 2 according to § 3 para., As if he had obtained the objects themselves and delivered."

. 17. Article 11 is amended as follows:

A.) Section 1 Z 4 is:

"4. intra-Community distance selling if the entrepreneur TOMS at 25a takes Art. Domestically or freezes when delivery under Art. 3, para. 3 domestically run true and he special arrangements pursuant to Art. 369a to 369K of Directive 2006/112 / EC in any Member State takes to complete. "

b) in abs. 5, the word sequence "About accordance with Art. 3, para. 3 deliveries performed in Germany" by the expression "1 Z 4 according to para." replaced.

18. Art. 12 para. 2, the word "Exclusion" by the word "Exclusion" and replaced by the expression "Art. 6 para. 1 " the expression "And 4" inserted.

. 19. Article 25 is amended as follows:

a) The title is:

provide "special scheme for residents within the Community entrepreneurs who other services to non-business owners within the Community, for intra-Community mail and for delivery by electronic interfaces within a member state "

. B) Section 1 is:

"(1) entrepreneurs can take on a resolution on the system established for these purposes by the Federal Ministry of Finance Portal, in deviation from the general rules, the following special scheme, if this is not in accordance with para. 8, § 25a para. 10, § 25b 8 is excluded Z 1 or a comparable blocking period in another member state, for the following transactions.:

1. other services to non-entrepreneurs according to § 3 para. 5 3 that run in other Member States where it is neither their business nor operate a permanent establishment have when it comes to a contractor who

- a) his company operates in Germany,
- b) operates its business in a third territory, and has a permanent establishment within the Community territory only domestically or
- c) his company in a third territory, operates, has domestically a permanent establishment in the rest of the Community has at least one further establishment and chooses to use the special incentive arrangement under this Act. In the cases of subparagraphs c the entrepreneur may opt only for the use of the special scheme under this Act if he

within the two

previous calendar year not lit. in another Member State where it has a manufacturing site at the time of application, a special scheme in accordance with Art. 369a to 369K of Directive 2006/112 / EC under the c appropriate conditions has taken.

2. deliveries

- a) in accordance with Art. 3, para. 3 or
- b) in which the transport or dispatch begins in the same country by electronic interfaces according to § 3. 3 Z 2 and ends.

For these deliveries the following entrepreneurs can take the special scheme:

aa) Operators referred to 1 lit. a to c, or

if they operate bb) Other entrepreneurs in the Community territory neither their company do not have a permanent establishment:

- transportation or shipment of all deliveries falling under the special domestic begins; or
- the transport or dispatch of a portion of falling under the special domestic deliveries begin, the entrepreneur opts for the special incentive arrangement under this Act and he in any other Member State where the transport or dispatch of another part of these deliveries begin within the previous two calendar years for special treatment in accordance with Art. 369a to 369K of Directive 2006/112 / EC has taken advantage of in similar circumstances. "

. C) Abs 2 is:

"(2) The special scheme is applicable to the application under para. 1 following the calendar quarter from the first day. it is by way of derogation

- 1. apply from the date of delivery of the first delivery or other services referred to in paragraph 1, if the entrepreneur announces the start of its operations later than the tenth day of the first performance the following month;
- 2. apply from the date of the change, if the entrepreneur is a special scheme laid 369a to 369K Directive / 112 / EC has taken in another Member State of affiliation Art. 2006

- a) auflässt the place from which operates out of the entrepreneur his company into the country or transferred to a third territory or its permanent establishment in the other Member State; or
- b) it is a contractor in accordance with para. 1 Z 2 lit. bb is, performs no longer the falling under the special deliveries, the transport or dispatch begins in the other Member State;

and the entrepreneur reports the change no later than the tenth day of the month following the change two Member States electronically.

Changes the entrepreneur of a special scheme within the meaning of § 25a to this special arrangement applies lit. a mutatis mutandis. "

d) In para. 3, the word "Twentieth" by the word "Last" replaced.

. E) In paragraph 4, the following sentences are added:

sent or "Where goods from other Member States conveyed the information specified in items 1 to 3, to cite for each of these Member States. Lack of tax identification number the tax reference number must be specified for each of these Member States. In the case of para 1 no. 2 lit. b this is true only if one of these numbers is available. "

F.) Para 7 Z 1 is:

"1. the entrepreneur announced that he falling under the special sales no more
executing: "

. G) In paragraph 7 of the penultimate subparagraph are:

"The exclusion decision shall be transmitted electronically and is effective from the first day of the calendar quarter following the date of submission of the exclusion decision. The exclusion, however, due to a change in the place, runs from which the entrepreneur his company, to a change of the place of establishment, or a change in the place where the transport or dispatch starts, is the exclusion from the date of this change effective. Exclusion according Z 4 acts from the day following the day on which the decision is electronically transmitted to exclude the taxpayer. "

. H), Section 8 is:

"(8) If an exclusion in accordance 7 Z 4 Abs., The operator can not take advantage of this special two years from the effectiveness of the exclusion. The exclusion also applies to the special rules under § 25a and § 25b. "

. I) Paragraph 11 including heading reads:

"Domestic revenues

(11) Paras. 2 to 10 are executed for domestically to apply the special rules underlying taxable transactions mutatis mutandis, if the trader in another Member State of the special arrangements pursuant to Art. 369a to 369K of Directive 2006/112 / EC subject. For other services, this only applies if he has no permanent establishment in the country. "

. J) Para 12 is:

"(12) changes in the basis of assessment of transactions referred to in para. 11 above shall within three years from the date on which the original statement was to make, in a subsequent declaration by the entrepreneur. It is the tax period and the tax amount, required for the changes to direct. "

K.) Para 13 is:

"(13) The tax liability for transactions in accordance with para. 11 formed except in the cases described in § 19 para. 2 1a at the time at which the transactions are performed. The tax is due on the last day (due date) of the tax period in which the transaction was executed, to be paid the following month. For those transactions 1 second sentence and § 21 § 19.. 1 to 6 shall not apply. "

l) Abs. 15, the word sequence "These other services" by the word sequence "These transactions" replaced.

20. In Art. 28, para. 1, first sentence is the phrase "Or under special rules under Art.

25a a tax identification number " by the word sequence "or make intra-Community acquisitions or under special rules pursuant to § 25b or Art. 25a a tax identification number " replaced.

Article 5

Ä

Revision of the financial criminal law

.... The financial Penal Code, Federal Law Gazette No. 129/1958, as amended by Federal Law Gazette I No. 62/2018, is amended as follows:

1. In § 31 para. 2, the word sequence "According to §§ 49 to 49b" by the word sequence "According to §§ 49 to 49d" replaced.

2. According to § 49b are inserted following §§ 49c and 49d:

§ 49c. (1) One Financial offense will be guilty person who intentionally a duty to
the provisions of the second part of the EU's mandatory reporting law (EU MPRG), BGBl. no. 91/2019, infringed because

1. A message is not or not fully reimbursed, or
2. The reporting requirement is not met on time, or
3. inaccurate information (§§ 16 and 17 EU MPRG) are reported, or
4. the duties according to § 11 EU MPRG is not or not fully complied with. (2) The financial misdemeanor is punishable by a fine of up to 50,000 euros. (3) Whoever commits the offense under para. 1 gross negligence is punishable by a fine of up to 25,000 euros.

(4) § 29 does not apply.

§ 49d. (1) One Financial offense will be guilty person who intentionally, the obligation to
Management, storage or transmission of records according to § 18 para. 11 or 12 Value Added Tax Act 1994 injured.

The financial misdemeanor is punishable by a fine of up to 50,000 euros.

(2) Who roughly the act under para. 1 commits negligence shall be punished by a fine of up to 25,000 euros. "

3. After § 57d is inserted following § 57e including heading:

"Privacy complaint

§ 57e. (1) Anyone who claims by a member of the formation Senate in the exercise of its judicial
to be hurt activity in his right to privacy, the determination may this violation by the Federal Finance Court covet (privacy complaint).

(2) the necessary content of the complaint and the method are § 24a para. 2 to 4 Bundesfinanzdirektion Court Act (BFGG) and the §§ 62, para. 2, second and third set, 150, para. 3, 155, 156, para. 1 to 4 , 157, 158, first sentence, 160, 161, para. 1, first sentence, 162 and 163 apply mutatis mutandis. "

4. In § 125 para. 3, in the first sentence after the word "In addition to those involved" the phrase "As well as the official representative" inserted.

5. In § 163, the second sentence reads:

"Copies are delivered to the Official Representative of the appeal proceedings, the financial penalty authority as the respondent authority of the appeal proceedings, the accused and the under § 122 had moved to the method addition participants."

6. § 202 reads:

§ 202. (1) The prosecution has the investigation in accordance with § 190 Code of Criminal Procedure insofar
adjust, would not be given as a jurisdiction of the courts in the main proceedings (§ 53). A setting of lack of competence of the courts to penalize the financial crime shall be made without regard to whether would refrain for other reasons of persecution.

(2) The financial criminal authority has to be informed (Code of Criminal Procedure § 194). "

7. In § 257 para. 4, the word sequence "§§ 57a to 57d" by the word sequence "§§ 57a-57e" replaced.

8. The § 257 is added following para. 8:

"(8) with § 49c of this federal law, the directive (EU) 2018/822 of the Council of 25 May 2018 amending Directive 2011/16 / EU regarding the mandatory automatic exchange of information on taxation of reportable cross-border arrangements. OJ. No. L 139. 05/06/2018 P. 1-13 implemented in the area of financial criminal law. "

9. The § 265 is added following para. 3:

"(3) § 49c, as amended by Federal Law Gazette. I Nr. 91/2019 enter into force on 1 July 2020. § 49d as amended by Federal Law Gazette. I Nr. 91/2019 enters into force on 1 January 2020. "

Article 6

Change in the federal tax code

.... The Federal Tax Code, Federal Law Gazette No. 194/1961, as amended by Federal Law Gazette I No. 104/2018, is amended as follows:

1. In § 2 is at the end of lit. c, the point is replaced by a semicolon, and thereafter following lit. d inserted:

"D) recoveries (§ 241a)."

2. In § 48b 2 following paragraph 2a is inserted after paragraph.:

"(2a) The tax authorities, on the basis of § 18 para. 11 and 12 of the UStG 1994 records have been transmitted, they must provide the tax authorities of the countries and communities that are entrusted with the collection of taxes on accommodation, to the extent which is necessary for the execution of the respective output. Precondition is that the respective tax authority

1. a request has found
2. has confirmed that needed to be transmitted data for purposes of revenue collection and
3. has committed to bear the costs for data processing and transmission proportionately.

The Federal Minister of Finance shall determine the costs to be borne by ordinance the procedure as well as the first use date of the request status and data transfer, as well as the calculation and payment. "

3. In § 158 4e following paragraph 4f is inserted after para.:

"(4f) is paid a fee for the provision of a service as an interpreter, translator or expert to a public corporation, is the Accounting Agency of the Federation insofar as it is responsible for payment processing, committed to following the Minister of Finance for the purpose of revenue collection information continuously transmit electronically;

1. First name and surname, company name or other name of the payee,
2. for a natural person the date of birth of the payee,
3. Wohnsitz or seat of the payee,
4. the tax identification number _____ the recipient, _____ provided _____ they the
known accounting agency of the federal government,
5. the tax account number of the payee, they provided the Accounting federal agency is known,
6. the amount paid out,
7. the VAT, if it is mentioned on the bill,
8. the date of the payment order and

9. the date of transfer backing the payment is based.

The Accounting federal agency must provide the Minister of Finance on its request for the purpose of revenue collection and billing documents the payments underlying electronically available. "

. 4. In § 214 8 The following paragraph 9 is inserted after para.:

"(9) Notwithstanding the provisions of the para. 1 to 8, a set-off (§ 1438 ff Civil Code) of claims of the delivery authorities against the debtor has to be communication."

5. According to § 241 following § 241a is inserted with its heading:

"Recoveries

§ 241a. Who has gained due to tax-law provisions unduly refunds or refunds, must repay the amounts. "

. 6. In § 323, paragraph 65, the following paragraph 66 is added after.:

"(66) § 158 para. 4 f is applied to payments made after December 31 of 2019. In § 158, paragraph 4f. Z 1 to 9 mentioned data relate to payments that after December 31, 2018 and take place before 31 December 2019 are to submit by 30 June 2020th relate requested billing records, the payouts that after December 31, 2018 and take place before 31 December 2019 are to be filed by June 30, 2020 are available. "

Article 7

Change in the advertising tax Act 2000

.... The advertising tax Act 2000, Federal Law Gazette I No. 29/2000, as amended by Federal Law Gazette I No. 142/2000, is amended as follows:

loud 1 1. § 4 until the fourth:

"(1) The debtor must calculate the tax itself and to pay the tax claim to the 15th of the second month following the making, as soon as the sum of the taxable charges reached EUR 10 000 in the assessment period.

(2) A in accordance with § 201 of the federal tax code fixed delivery has the abovementioned para. 1 maturity.

(3) The debtor is assessed after the calendar year (year economy) for advertisement delivery. Three months after the end of the financial year of the debtor shall transmit by electronic mail an annual tax return for the previous year. In these types of advertising services and the fees payable thereon shall be included.

(4) As long as does not reach the sum of the taxable charges for advertising services 10 000 € in a tax period, these advertising services are exempt from the advertising tax. If the sum of taxable charges not achieved in a period of assessment of 10 000 euro will not be required to file an annual tax return. "

. 2. § 6 following paragraph 3 is added:

"(3) § 4. I no. Abs. 1 to 4 in the version of the Federal Law Gazette 91/2019 is effective for the assessment period 2020th"

Article 8

Amending the Common Communication Standard Act

.... The common reporting standard, Federal Law Gazette I No. 116/2015, as amended by Federal Law Gazette I No. 62/2018, is amended as follows:

1. § 3 is amended as follows:

a) in abs. 1, the word sequence including punctuation mark "The tax authority, which is responsible for the collection of corporation of notifying the financial institution," by the word sequence "The competent tax office" replaced.

b) In para. 5, after the word "Debtor" the phrase "Or obligor" inserted.

2. In § 4 para. 3, the word sequence "The tax office in accordance with § 3 para. 1" by the word sequence "The competent tax office" replaced.

3. In § 5 para. 2 eliminates the phrase "According to § 3".

4. In § 6 para. 1, first sentence, the phrase is "The control ID number (s) and date of birth" by the word sequence "The control ID number (s) or date of birth" replaced.

5. § 11 is amended as follows:

a) in abs. 1, the word sequence "Austria or any other state" by the word sequence "The State" replaced.

b) In para. 2, the word including punctuation mark "Has." by the word sequence including punctuation " , It has provided thereby to the current residence address concerns." replaced.

c) para. 3 is omitted.

6. In § 15, last sentence, the phrase is omitted "According to § 3 para. 1".

7. In § 22 3, last sentence. Omitted the phrase "According to § 3 para. 1".

8. § 42 reads:

§ 42nd Occurs with existing accounts of legal entities a change in the circumstances which caused it to reporting financial institution is known or should be known that the self-report or other account-related documents are not relevant or credible, it must have the status of the account specified in the §§ 37 to 39 established procedures redefine. For this, the notifying financial institution until the last day of a calendar year or 90 calendar days after notice or finding of such a change of circumstances - whichever date is later - either a new self-report or a coherent explanation and, if appropriate documentation that the plausibility of the recent self-disclosure or previously published material support, fundraising.

9. In § 59 para 1 no 2 the following sentence is added:

"A legal entity is managed by another entity, if the latter lit in para. 1 a to c listed activities carried out and thereby have the full discretion to manage itself or through a service provider for the managed entity, the financial assets of other legal entity."

10. § 62 Z 3, first sentence is:

"Other entity, in which there is little risk that it will be misused to evasion and having substantially similar characteristics to the entities referred to in Z 1 and Z 2, its status as long as not reporting the financial institution for the purpose of this law does not preclude. "

11. § 87 is amended as follows:

a) Z 7 second set are:

"A dormant account an account other than a retirement annuity contract, with the equivalent of 1,000 US dollars not exceeding a value that meets the following requirements:"

b) 7 lit. b is omitted.

c) Z 8 are:

"8th. any other account, which is a slight risk that tax evasion is abused having substantially similar characteristics to the accounts described in items 1 to 6, provided its status as exempt account the purpose of this law does not preclude. The Federal Minister for Finance may by ordinance determine which accounts meet these requirements. Each reportable financial institution, the provisions for notifiable accounts can apply to exempt accounts. "

12. In § 96, the last sentence is not necessary.

13. According to § 108 following § 108a is inserted with its heading:

"Abuse

§ 108a. (1) through abuse of design options under private law, the

Reporting requirements are not circumvented.

(2) abuse is when a legal structure which may include one or more steps, or a sequence is inappropriate legal arrangements with regard to the economic objective. Inappropriate are those designs which no longer appear disregarding the associated bypass reported pursuant to § 3 makes sense because the main purpose is to avoid the notification in accordance with § 3rd

(3) If a reportable financial institution informed by an officially established "abuse", the message must be drawn up in accordance with § 3 as it would create adequate legal structure for a economic events, facts and circumstances. "

14. According to § 109 following § 110 is inserted with its heading ::

"Control measures of reporting financial institutions

§ 110. (1) Reporting financial institutions have to take appropriate control measures to the

Compliance with the reporting obligation under § 3 and the duty of care to the main pieces of 3 to 7 ensure that law.

(2) The reporting financial institutions report to the competent tax authority on the occasion of measures in accordance with § 144, § 147 and § 153 BAO on the control measures in accordance with para. 1. "

15. § 111 is amended as follows:

a) In the first sentence, the word sequence is "The tax authorities of the Federation" by the word sequence "The competent tax office" replaced.

b) The second set eliminated.

. 16. In § 117 following paragraph 4 is added:

"(4) § 4. 3, § 5. 2, § 11. 2, § 11. 3, § 15 § 22. 3 and § 111, respectively, in the version of the Federal Law Gazette. I No. . 91/2019, occur on January 1, 2020 into effect. "

Article 9

Change in the revenue sharing law in 2017

.... The Revenue Sharing Act 2017, Federal Law Gazette I No. 116/2016, as amended by Federal Law Gazette I No. 106/2018, is amended as follows:

In § 8 Z 1 are according to the sequence of words "The delivery of benefits" a comma and the word sequence "Digital control" inserted.

Article 10**Change in the EU's Official Assistance Act**

.... The official EU Assistance Act, Federal Law Gazette I No. 112/2012, as amended by the Federal Law Gazette I No. 62/2018, is amended as follows:

1. In § 1 para. 1, the word sequence "Directive (EU) 2016/2258, OJ. . L No. 342 of 16.12.2016 p.1 " by the word sequence "Directive (EU) 2018/822, OJ. No. L 139, 05.06.2018 p.1 " *changed*.

2. In § 7 following paragraph 6 is inserted:

"(6) The implementation of the Directive by the (EU) 2018/822 amending Directive 2011/16 / EU concerning the obligation to automatic exchange of information in the field of taxation, OJ. . No L 139, 05.06.2018, introduced mandatory automatic exchange of information on taxation of reportable cross-border arrangements is subject to the provisions of the EU mandatory reporting law - EU MPRG, FLG I No. 91/2019 "...

3. In § 22 paragraph 4 the following is inserted:

"(4) § 1 para. 1 and § 7 para. 6 occur on 1 July 2020 strength."

Van der Bellen

Bierlein