

## Decision of the National Council

### Federal law amending the 1994 sales tax law

The National Council decided:

#### article 1

#### Change of the sales tax law 1994

The Value Added Tax Act 1994, Federal Law Gazette No. 663/1994, last amended by Federal Law Gazette I No. 44/2020, is amended as follows:

**1. In § 22 paragraph 2 is after the string "Section 28 Paragraph 51 No. 1" the string", § 28 para. 52 no. a " inserted.**

2. The following paragraph 52 is added after § 28 paragraph 51:

"(52)

1. Deviating from § 10 in the version of the Federal Law BGBl. I No. xx / 2020, the tax is reduced to 5% for

- a) the administration of food and the serving of beverages within the meaning of Section 111 (1) GewO 1994;
- b) those of § 10 para. 2 no. 1 lit. a in connection with Appendix 1 Z 33, Z 3 lit. c and d, line 9, paragraph 3 line 1 lit. b (except for the items listed in Appendix 2 items 11 to 13) and lit. c, Z 4 and Z 6 to 8 recorded deliveries, other services, imports or intra-Community acquisitions;
- c) the import of photographs taken by the artist or under his supervision and signed and numbered, provided the total number of prints (all formats and substrates together) does not exceed 30, and deliveries of such photographs if they
  - are effected by the author or his legal successor or
  - caused by an entrepreneur who is not a reseller if he has either imported the item himself,  
him by the author or his  
Acquired legal successor or he was entitled to the full input tax deduction for the acquisition;

which are executed or occur after June 30, 2020 and before January 1, 2021. § 7 Price Act does not apply to this regulation.

2. Section 22 (2) in the version of Federal Law BGBl. I No. xx / 2020 is to be applied to sales and other matters that take place after 30 June 2020 and before 1 January 2021. "