

To

Receipt note

- ☒ Finanzamt Österreich, Postfach 260, 1000 Wien
- ☒ Finanzamt für Großbetriebe, Postfach 251, 1000 Wien

2024

Please fill out in CAPITAL LETTERS and only in black or blue colour. Amounts in euros and cents (right-aligned).

In any case, the fields with a strong border must be filled out.

It is also permissible in this statement to use the language of a recognised ethnic group.

Tax number	10-digit Austrian social security number according to e-card	Date of birth (If no social security number available, in any case to fill in)
		T T M M Y Y Y Y
SURNAME		
NAME	TITLE	

Attachment to income tax return E 1 for individual entrepreneurs with flat-rate income from agriculture and forestry for 2024

If reference is made to legal provisions without further specification, this means the Austrian Income Tax Act 1988.

This attachment is to be used only by individual entrepreneurs with agricultural and forestry income according to lump-sum assessment. In case of a jointly managed business with agricultural and forestry income according to lump-sum assessment, please use Form E 6c. Please note the explanations on pages 5 and 6 of the form.

I certify that I have provided the information correctly and completely to the best of my knowledge and belief. The information will be checked; incorrect or incomplete information may entail consequences under criminal law. If I should subsequently realise that the information in the declaration is incorrect or incomplete, I will inform the tax office of this immediately (section 139 Austrian Tax Procedure Law).

Current address, reference number of the assessment notice			
Postcode	Company address (town, street, square, house no., staircase, door no.)		
State (only fill in if outside of Austria)	Tax office number	Reference number of the assessment notice	1
Contribution base option with the SVA			
The contribution base option for the SVA [Austrian social security insurance] of the self-employed has been exercised			☐ yes ☐ no 2
Application for partial flat-rate payment			
☐ An application for partial lump-sum assessment has been filed for the declaration year. Partial lump-sum assessment is subject to the following requirements: - The total assessed tax value of the self-cultivated area does not exceed EUR 75,000. - The "large" contribution base option for the SVA for the self-employed has not been exercised for the assessment year. - An application for partial lump-sum assessment has not been submitted previously in the last four years. 3			
☐ Application for partial lump-sum assessment has been submitted before in a previous year. 4			
Unit value		Amounts in euros and cents	
Assessed tax value of own property (as well as jointly farmed land of the spouse) or Assessed tax value of farms without own land		5 9610	
Assessed tax value of additionally leased properties (including assessed tax value of land transferred for use by others) and surcharges pursuant to section 40 Austrian Valuation Act (e.g., for fruit growing, special crops)		5 9620	+
Assessed tax value of leases (including assessed tax value of land transferred for use to others) and surcharges pursuant to section 40 Austrian Valuation Act (e.g., for fruit growing, special crops)		5 9630	–
Total assessed tax value of the self-cultivated area		5	

Income according to full lump-sum assessment 6	
a) Assessed tax value of the forestry area if in excess of EUR 15,000.	9640 —
b) 30% of the assessed tax value of the alpine farming area	9650 —
c) Assessed tax value of the area used for viticulture (only deduct if the area used for viticulture exceeds 60 ares)	9660 —
d) Assessed tax value of the area used for horticultural purposes	9670 —
1. Relevant assessed tax value for the base amount	
2. Base amount: 42% of the relevant assessed tax value 7	
3. Income from horticulture according to the Attachment 'Komb 25' (in case of full lump-sum assessment) <i>Attachment 'Komb 25' is to be submitted only if requested by the tax office.</i>	9680
Income according to partial lump-sum assessment 8	
4. Income from agriculture, alpine farming, fishing and beekeeping 30% of the operating income (incl. VAT) without the amounts to be taken into account separately according to point 5. to 18. 9	9690
5. Income from processing activities (pig, cattle, sheep, goats and poultry farming) 20% of the operating income (incl. VAT) attributable to the processing activity without the amounts to be recognised separately according to points 6. to 18. 10	9691
6. Income from forestry a) Operating income (incl. VAT) less lump-sum operating expenses. 11	9700
b) Income from forest sales (also applies to foresters with full lump-sum assessment) 12	9710
7. Income from horticulture according to Attachment 'Komb 25' (in case of partial lump-sum assessment) <i>Attachment 'Komb 25' is to be submitted only if requested by the tax office.</i>	9720
8. Income from viticulture according to Attachment 'Komb 24' <i>Attachment 'Komb 24' is to be submitted only if requested by the tax office.</i>	9730
Presence of income from wine tavern operation ☐ yes ☐ no	
9. Income from the operation of an intensive fruit orchard for the production of dessert fruit	9739
10. Income from cider tavern according to Attachment 'Komb 24' <i>Attachment 'Komb 24' is to be submitted only if requested by the tax office.</i>	9741
11. Income from alpine pasture catering according to Attachment 'Komb 24' <i>Attachment 'Komb 24' is to be submitted only if requested by the tax office.</i>	9278
12. a) Income from agriculture and forestry as a side income according to Attachment Komb 26 <i>The Attachment Komb 26 must only be submitted upon request by the tax office.</i>	9743
b) Income from treatment and/or processing according to Attachment 'Komb 26' <i>Attachment Komb 26 is to be submitted only if requested by the tax office.</i>	9742
c) Income from ancillary agricultural and forestry businesses (substance businesses) Complete cash basis accounting required for each ancillary business (only to be submitted upon request by the tax office)	9744
Additional income	
13. Received lease payments (including hunting/fishing lease income and payments in kind by the lessee)	9750
14. If the standard taxation option is exercised (point 8.1 on Form E 1): Income from business capital assets (e.g., distributions from agricultural cooperatives, sale of shares in agricultural cooperatives) ¹⁾	9745
15. If the standard taxation option is exercised (point 8.2 on Form E 1): Positive income from the sale of business premises. ²⁾	9746
16. Other profit-increasing amounts such as income from participations in co-entrepreneurships, timber procurement rights, game shooting or income from the non-agricultural transfer of land for use (e.g., ski slopes, mobile phone masts on buildings used for agricultural and forestry purposes and operating equipment), income from the transfer of land to third parties for the operation of a photovoltaic system, provided that the land continues to serve a main agricultural purpose 13	9760

¹⁾ **Please note:** If the standard taxation option is exercised, the checkbox in item 8.1 of Form E 1 must also be ticked. In this case, the income is recognised at the general tax rate in the result received from Attachment E 1c. A separate entry in classification no. **780** of Form E 1 must therefore be omitted. If no capital yields tax has been deducted and the income is to be taxed at the special tax rate, it should not be entered here, but in classification no. **946** on Form E 1.

²⁾ **Please note:** If the standard taxation option is exercised, the checkbox in item 8.2 of Form E 1 must also be ticked. In this case, the income is recognised at the general tax rate in the result received from Attachment E 1c. A separate entry in classification no. **500** of Form E 1 must therefore be omitted. If the income is to be taxed at the special tax rate it is not to be entered here, but in the relevant classification number for capital yields from business premises on Form E 1. A deductible real estate income tax or special advance payment must also be entered in Form E 1.



17. Other income not covered by lump-sum assessment (e.g., sale of vineyards, orchards and other permanent crops without land [e.g., Christmas tree crops, energy wood areas, hops] as well as other transactions not according to lump-sum assessment)	9770
18. If the standard taxation option according to point 8.3 of Form E 1 is exercised: Income from the granting of management rights (section 107), which to the extent of ☐ 33% of the payment amount (excluding VAT) ☐ in the amount substantiated by an expert opinion is to be taxed according to the tax rate ³⁾	14 9326
Subtotal 1 from points 2 to 18.	
Additional expenses (pursuant to section 15 para. 2 LuF Flat-rate Ordinance [Ordinance on the Lump-Sum Taxation of Agricultural and Forestry Income] of 2015)	
a) Deductible rental income (maximum 25% of the assessed value of the leased land) ⁴⁾	9790
b) Interest paid on agricultural and forestry debt (excluding repayments of principal)	9800
c) Reserved properties: The amounts claimed must be recognised as recurring income in the same amount as assessed as the recipient's income. Lum sum of 700 euros per person	9810
or actual costs	9820
d) Mandatory social security contributions paid to the SVA for the self-employed	9830
Total additional expenses a) to d) Subtotal 2 (but at most subtotal 1)	—
Lump-sum income from agriculture and forestry before taking into account a tax-free base exempt amount pursuant to section 10 (Subtotal 1 minus subtotal 2 – the amount must not be negative).	
Base exempt amount (section 10), special cases	
☐ The method for determining the profit (section 4 para. 10) has been changed. Amount of transition profit/transition loss (Losses in the full amount if no entry must be made in classification no. 9242)	15 9010
One-sevenths amounts from a transition loss of the current year and/or a previous year	9242 —
Base exempt amount pursuant to section 10 (15% of income, maximum 4,950 euros)	16 9221 —
☐ The basic allowance is waived or is not available	17
(Part of the) business was sold or given up ☐ An application pursuant to section 24 para. 6 is made Amount of capital yields (before any tax exempt amount) / losses	18 9020
Tax exempt amount for capital yields pursuant to section 24 para. 4	19 9021 —
Amount of a profit to be relinquished or loss to be considered	20 9030 —
Income from agriculture and forestry Transfer this amount into Form E 1 (point 10.1).	

³⁾ **Please note:** If the standard taxation option is exercised, the checkbox in item 8.3 of Form E 1 must also be ticked. In this case, the income from rights of passage in the amount entered in classification no. 9326 is included in the result received from Attachment E 1c and the general tax rate is applied to it. The withheld withholding tax must be entered in Form E 1 in classification no. **286**.

⁴⁾ The deduction of paid rent may not exceed 25% of the assessed tax value attributable to the leased land. To determine the assessed tax value, the designated hectare rate and not the lessor's own hectare rate is to be applied.

IMPORTANT NOTE: Do not send **any original documents/receipts**, as all documents arriving at the tax office are electronic. be destroyed in accordance with data protection regulations! Keep this for at least **7 years** for possible verification.

It is even easier to submit this paperless declaration via bmf.gv.at (FinanzOnline).

FinanzOnline is available to you free of charge and around the clock and does not require any special software.

Tax representative (name, address, telephone number)

Date, signature



Notes

Due to the flat-rate determination of profit, the regular legal transactions and processes are taken into account. The basis for the agricultural and forestry lump-sum assessment is the Regulation of the Federal Minister of Finance on the establishment of average rates for assessing profits from agriculture and forestry, Federal Law Gazette II No. 125/2013 in the valid version ("LuF Flat-rate Ordinance 2015").

In the case of agricultural and forestry **lump-sum assessment**, which is based on the assessed value or area-dependent average rates (for horticultural production for resellers), the actual operating income and operating expenses are basically irrelevant. However, extraordinary revenue must be recognised separately, certain expenses (e.g., paid rent, interest on debt relating to agriculture and forestry, expenses incurred and paid social security contributions) are deductible separately as operating expenses.

The agricultural and forestry **partial flat rate** is considered as cash basis accounting, whereby lump-sum expenses are deducted from the actual revenue.

The application of the lump-sum ordinance to just individual branches of business or individual business sub-activities is inadmissible.

If you voluntarily switch from the flat-rate determination of profit to the balance sheet or complete cash basis accounting, a renewed application of the consolidation into a lump sum calculation is only permitted after five years.

- 1 Please enter the file number of the notice of assessment for the lump-sum operation. If (in exceptional cases) there is more than one assessed value file number for the lump-sum operation, please only state the assessed value file number of the principal place of the business. Please note that in such a case, all assessed values must be summarised as part of the lump-sum assessment.
- 2 **"Large" contribution base option pursuant to** section 23 para. 1a Austrian Farmers' Social Insurance Act means that an application must be submitted to the locally responsible SVA of the self-employed for the social security contributions that are to be assessed on the basis of the income from agriculture and forestry as shown in the income tax assessment and not based on the insurance value that is derived from the assessed value. The taxable income from agriculture and forestry may then only be determined by means of accounting, complete cash basis accounting or partial lump-sum assessment (Sec. 9 to 14). It is pointed out that the option can only be exercised at the Farmers' Social Insurance Agency and not at the Tax Office.
- 3 If the application for a partial lump-sum assessment is filed, this application is binding for the following four calendar years. A new determination of the profit by means of a full flat rate is only permissible after five calendar years have elapsed after the year in which the application was made for the first time. For the four years following the application, no further application for partial lump-sum assessment may be submitted and full lump-sum assessment is not permitted. After five years have elapsed after the year in which the application was first submitted, the profit can be assessed again by means of full lump-sum assessment or partial lump-sum assessment can be continued in accordance with the application. If the partial lump-sum assessment is to be continued, please tick the box that the application has been filed in a previous year.
- 4 The partial lump-sum assessment upon application is for the application year and binding for the following four calendar years. For the following four years after the application, no further application for a partial lump-sum assessment may be submitted and full lump-sum assessment is not permitted. After 5 years have elapsed after the year in which the application was first submitted, the profit can be determined again using the full lump-sum assessment or partial lump-sum assessment can be continued in accordance with the application. In this case, please tick the box that the application was submitted in a previous year.
- 5 **The relevant assessed value** results from own possession plus additionally leased properties (including land transferred for use by others) minus leases (including land transferred for use to others). The relevant assessed tax value also includes the assessed tax value surcharges pursuant to section 35 Austrian Valuation Act for direct payments of the "first pillar" and pursuant to section 40 Austrian Valuation Act (e.g., above-average animal husbandry, fruit growing, special crops). In case of additionally leased properties, the hectare rate of the lessee is decisive, in the case of leasing the hectare rate of the lessor is decisive. The additionally leased or let areas (hectares) are therefore to be multiplied by the rate per hectare of the respective agricultural and forestry branch. Assessed value surcharges allocated on the additionally leased and/or let properties pursuant to section 40 Austrian Valuation Act must be added accordingly. The result determined in this way must be entered in classification no. **9620** for all additionally leased properties and in classification no. **9630** for all let properties. With regard to the attribution of an additionally leased or let property, it is not a specific point in time that matters, but the management during the assessment period. In case of doubt, the rule "those who have the harvest, get the addition" applies. If the standard value for the (full) lump-sum assessment is exceeded as of 31 December of a year due to purchases or acquisitions for free during the year, the partial lump sum is to be applied as of the following year.
- 6 The **full lump-sum assessment** requires that the total assessed tax value of the self-cultivated area does not exceed the amount of **75,000** euros. If this condition is met, full lump-sum assessment is still not permitted if the "large" contribution base option has been exercised with the SVA for the assessment year or an application for partial lump-sum assessment is filed or has already been filed in the previous four years (see notes 3 and 4).
- 7 The **base amount** is used to measure the income from agriculture, forestry, alpine farming, viticulture (only up to 60 ares), orchards as well as fishery and beekeeping for full lump-sum operations. It is 42% of the relevant assessed tax value.

Example:

Agricultural assessed value: 14,000 euros

Forestry assessed value: 2,000 euros

Total assessed tax value: 16,000 euros

The base amount is 42% of 16,000 euros, which is 6,720 euros.

- 8 The **partial lump-sum assessment** requires that the total assessed tax value of the self-cultivated area does not exceed the amount of 75,000 euros. In addition, the partial flat rate is used if the "large" contribution base option was exercised with the SVA for the assessment year (see note 2) or an application for partial lump-sum assessment is filed or has been filed in the previous four years (see notes 3 and 4).
- 9 In the case of partial lump-sum operations, 30% of all public funds (not one those from the "first pillar") are to be entered in classification no. **9690**.
- 10 In case of income from **processing activities** (pig, cattle, sheep, goats and poultry farming), the operating expenses associated with these activities – deviating from the general flat rate of 70% – are to be assessed at 80% of the operating income attributable to these activities, so that the income from them amounts to 20% of the operating income.
- 11 The **income from forestry**, which is to be measured by partial lump-sum assessment) is to be entered here (in case of full lump-sum assessment, the income from forestry is included in the base amount).

The partial lump-sum assessment is mandatory for businesses whose forest has an assessed tax value exceeding 15,000 euros or which do not meet the conditions for full lump-sum assessment (see note 6). In the case of a partial flat-rate, the profit is derived from the operating income (including VAT) minus the following flat-rate operating expenses:

- For self-logging
 - 70% of the operating income (reduction number 1-61 or recovery situation 3)
 - 60% of the operating income (reduction number 62-68 or recovery situation 2)
 - 50% of the operating income (reduction number 69-100 or recovery situation 1)
- for wood sales on the stock
 - 30% of the operating income (reduction number 1-63 or recovery situation 3)
 - 20% of the operating income (reduction number 64-100 or recovery situation 1 or 2)



If these lump sums are taken into account, these percentages increase by 20 percentage points for determining income from forest use as a result of force majeure (section 37 para. 6, classification no. 167 on Form E 1).



- 12** In case of lump-sum assessment, income from **forest sales** must be reported separately in addition to the current profit. If the total amount of all sales transactions in the calendar year does not exceed 250,000 euros, the proportion of taxable standing timber (including hunting rights) can be assumed to be 35% of the sales proceeds. The 35% also covers any book values of the standing timber and selling costs. Not included in the flat rate of 35% are hidden reserves that do not relate to standing wood or hunting rights (e.g., land, buildings). The sales proceeds attributable to the land can be assessed at 50% of the total sales proceeds (cf. margin note 4195b and margin note 4195c of the Austrian Income Tax Guidelines 2000, "EStR 2000"). Income from commercial real estate sales must be entered in classification no. **9746** when exercising the standard taxation option.

The income from forest sales can also be determined in the amount actually received. Expert opinions on the share of the sale proceeds attributable to the standing timber are subject to the free consideration of evidence.

If the proceeds from forest sales exceed 250,000 euros per calendar year, the flat rate (35%) mentioned above cannot be claimed.

- 13** In case of income from the non-agricultural transfers for use of land (e.g., ski slopes), only the taxable portion is to be recognised.
- 14** When exercising the standard taxation option, the income received for the granting of a **right of passage** of an infrastructure operator in the areas of electricity, gas, oil and district heating (section 107) is to be entered in classification no. **9326**. If the income is not set at 33% of the amount paid out, its amount must be verified by an expert opinion.
- 15** A transitional profit/loss is to be assessed only if there is a change from the full lump-sum assessment to full cash basis accounting (and vice versa) or switching from partial lump-sum assessment to balance sheet reporting (and vice versa). Within the lump-sum assessment, no transitional profit/loss is to be determined when changing from full to partial flat rate (and vice versa). Transitional losses are generally to be taken into account over a period of seven years. The respective one-seventh amount is to be entered in classification no. **9242**. Transition profits are to be entered in classification no. **9010**. Transition losses are to be entered (in full) in classification no. **9010** only if no one-seventh distribution has to be made (e.g., in the case of a sale or discontinuation of the business); in this case, no entry may be made under code **9242**.

- 16** When using the agricultural and forestry lump-sum assessment, the tax-free profit allowance is only available in the form of the **base exempt amount**. It is 15% of the assessment base, but no more than 4,500 euros.

With regard to the **assessment base** for the base exempt amount, the following applies:

- The profit assessed as a lump sum without consideration of sales profit or profit from relinquishment is generally decisive.
- Operating **capital yields** (capital crops, e.g., distributions of an agricultural community) must only be taken into account in the assessment base for the base exempt amount if they are taxed at the standard rate on the basis of a standard taxation option pursuant to point 8.1 of Form E 1 and in this case they must be entered in classification no. **9745** and taken into account within the framework of the lump-sum profit assessment.
- **Capital yields** on business **capital assets** (e.g., from the sale of a share in an agricultural community) must be included in the assessment base for the base exempt amount, regardless of whether they are taxed at the standard rate on the basis of a standard taxation option pursuant to point 8.1 of Form E 1 (in which case they must be entered in classification no. **9745** and taken into account within the framework of the lump-sum profit assessment) or whether they are taxed at 27.5% to be entered on Form E 1 in classification no. **946**.
- **Capital yields** on **business premises** (e.g., from the sale of a property from the agricultural and forestry business assets) must be included in the assessment base for the base exempt amount in the same way as capital yields on business capital assets, regardless of whether they are taxed at a standard tax rate on the basis of a standard taxation option pursuant to point 8.2 of Form E 1 (in which case they must be entered in classification no. **9746** and taken into account within the framework of the lump-sum profit assessment) or whether they are taxed – without exercising the standard taxation option pursuant to point 8.2 of Form E 1 – at the special tax rate and to be entered on Form E 1 in the relevant classification number for capital yields from business premises.

In case of **capital yields** on **business capital assets** and on **business premises** if they are **taxed at the special tax rate**, note the following:

In this case, the base exempt amount, if applied to this profit, must be deducted from this income and must not reduce the income subject to the standard tax rate to this extent. In this case, only the base tax-exempt amount attributable to the income, which subject to the standard tax rate, may be considered in classification no. **9221**. The part of the base exempt amount that relates to capital yields treated as tax-privileged are to be considered in the assessment of the value that is to be entered in the relevant classification numbers of Form E 1.

Example:

The lump-sum profit is 2,000 without considering the sale of a property. A profit of 18,000 is made from the sale of the property, which is taxed at 30%. The base exempt amount is to be determined as follows: The assessment base for the base exempt amount is the (entire) operating profit, which is 20,000. The base exempt amount is therefore 3,000. 10% of this is to be allocated to the profit of 2,000 euro, which is subject to the standard tax rate. Therefore, 300 is to be entered in classification no. 9221. The income from agriculture and forestry resulting from Attachment E 1c is therefore 1,700. In form E 1, the profit from the sale of the property must be entered under code 961 with 15,300 (18,000 euros less 2,700, that is 90% of the assigned basic allowance).

If capital yields are subject to the standard tax rate (entry in classification no. **9745** or **9746**), no base exempt amount is attributed. If the lump-sum profit without tax-privileged capital yields is 0, the base exempt amount applies in full to the tax-privileged capital yields.

- 17** If the taxpayer (e.g., as an heir) has never managed the business that gives rise to the tax-free profit allowance himself, he is not entitled to it (margin note 3701 Austrian Income Tax Guidelines 2000). In this case, or if you wish to waive the basic tax-free allowance, you must tick the box.
- 18** Profits from the **sale** (discontinuation) of the entire business or part of it are not covered by the lump-sum assessment. If the business is **given up** and buildings (parts of buildings) are transferred to private assets for this reason, the hidden reserves of the building (part of the building) can be taxed pursuant to section 24 para. 6 as part of the abandonment profit (code number 9020) by recognising the building - instead of the book value - at the fair market value upon application. In this case, the box for the application pursuant to section 24 para. 6 must be ticked and the fair market value must be taken into account when determining the value for the code number 9020.
- 19** If the entire business is sold or given up, a tax exempt amount of up to 7,300 euros (or a pro rata tax exempt amount for the sale of a part of the business) can be taken into account in classification no. **9021**. The tax exempt amount may not be higher than the capital gain pursuant to classification no. **9020**.
- 20** In particular the surplus portions attributable to the legal successor or legal predecessor in cases of a gratuitous transfer of the source of income based on an aliquot deferral of income are to be entered in this classification number (see margin note 109 Austrian Income Tax Guidelines 2000). In such cases, a complete Attachment E 1c must be filled out by (or on behalf of) the legal predecessor as well as 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**. Any property losses in an amount of 60% must also be entered here even if it has not been opted for standard taxation. If it has been opted for the standard taxation, losses cannot be taken into account (section 15 para.1 last sentence LuF Flat-rate Ordinance 2015 and margin note 4243 Austrian Income Tax Guidelines 2000).

