

Help sheet for the income tax return (E 1) for 2025 and supplement to the income tax return for 2025, sole proprietors (business-related income) (E 1a)

Provisions cited from the law without further description refer to the Austrian Income Tax Act 1988 (EStG 1988) in the version applicable for 2025. **Earnings** are defined as **profit** in the case of earnings from agriculture, forestry, self-employment and commerce, and for other types of earnings as the **surplus of revenues over income-related expenses**. Detailed tax information can be found in the Austrian Income Tax Guidelines 2000 (EStR 2000) at bmf.gv.at/Steuern/Findok.

A) Explanatory notes about the income tax return (E 1) for 2025

1 For children resident in Austria, the **single-earner tax credit** referred to in Section 33 (4) is **601 euros** per annum for one child and **813 euros** for two children. For the third and each subsequent child, the amount of **813 euros** is increased by **268 euros respectively**.

The requirements for the single-earner tax credit are that you were married or in a registered partnership for more than six months in the year of the tax return, did not live permanently separated from your partner, received the family allowance for at least one child for at least seven months in the year of the tax return, and the total income of your partner does not exceed **7,284 euros**. The single-earner tax credit is also available in the case of a domestic partnership that has existed for more than six months in the year of the tax return if one of the partners has received family allowance for at least one child for at least seven months. Where reference is made to "(marital) partner" in the following, this includes married persons as well as life partners and registered partners with at least one child. The single-earner tax credit is only granted once per (marital) partnership, namely the (marital) partner with the higher income; in case of doubt when the incomes are the same, it is granted to the (marital) partner who heads the household. Income from capital assets must also be included when calculating the income threshold for the single earner tax credit if that income is subject to final taxation with deduction for capital yields tax or is subject to a special tax rate of 25% or 27.5%.

You are entitled to the **single-parent tax credit** if you did not live in a communal arrangement with a (marital) partner for more than six months of the year of the tax return and received family allowance for at least one child for at least seven months of the year. The same provisions apply to the amount of the single-parent tax credit as to the single-earner tax credit.

2 You are eligible for the **children's allowance** if the following conditions are met:

- In 2025, income from employment was received for at least 30 days or only benefits under the Childcare Benefit Act, the maternity allowance or care leave benefit were received during the entire calendar year.
- Income in 2025 did not exceed a certain limit; this limit depends on the number of children for whom the family allowance was received for more than six months. This limit is as follows:
 - for one child: 16,803 euros (income tax below 700 euros)
 - for two children: 20,303 euros (income tax below 1,400 euros)
 - for three children: 23,077 euros (income tax below 2,100 euros)
 - for four children: 25,410 euros (income tax below 2,800 euros)
 - if you have more children, the income threshold is increased accordingly; an increase of 700 euros in income tax must be calculated for each child.
- You are entitled to the single-earner tax credit or the single-parent tax credit, or the (marital) partner has similarly not exceeded the above-mentioned income limits. In this case, only the person who received family allowance for the child is entitled to the children's allowance.

For the children's allowance to be included in the tax assessment notice, you must confirm that the requirements are met. You must therefore submit the prescribed declaration in point 4.2.1 or in point 4.2.2.

If you are entitled to the children's allowance, it will be automatically calculated and taken into account.

3 You are entitled to a **multiple-child bonus** if in 2025, you received the family allowance either alone or together with the other parent for at least three children and the (family) income for the year 2025 did not exceed **55,000 euros**. You will receive the **multiple-child bonus for 2026** with the income tax assessment for the year **2025**. The taxable income is to be used is the (family) income. Income-related expenses, special expenses and extraordinary burdens to be counted in the assessment are to be deducted when calculating taxable income. As a general rule, your taxable income and the taxable income of your (marital) partner must always be added together to determine the amount of family income. Aggregation of the incomes does not apply if you did not live with your (marital) partner in the same household for more than 6 months in 2025 or if the income of one of the (marital) partners is negative. As a general rule, the family allowance recipient is entitled to the multiple-child bonus. The (marital) partner of the recipient of the family allowance may also apply for the multiple-child bonus in his or her assessment (Form L 1 or E 1) or using Form E 4. In this case, the recipient of the family allowance must submit a statement of waiver to the tax office upon request. If both parents receive family allowance for the children in the same household, one of the two parents may apply for the multiple-child bonus if the other parent gives their consent.

4 If you exercise the **standard taxation option for capital yields** including for cryptocurrencies, your final taxable domestic capital yields (with capital yields tax (KESt) deduction) and/or the foreign capital yields subject to a special tax rate to be included in the assessment (without capital yields tax (KESt) deduction) will be taxed according to the general tax rate. The standard taxation option may at all times only be exercised for all (business and private) capital yields. In this case, all domestic capital yields for which final taxation with the capital yields tax (KESt) deduction is intended must be included in the return (codes **780/782/784** or **917/918/919** for business-related capital yields or recording of private capital yields in Supplement E 1kv). The withheld capital yields tax (KESt) is offset against the tax incurred in the assessment.

Please note:

- that you have to assess yourself whether standard taxation works better in your favour (no automatic comparison of favourable options),
- the refund of capital yields tax (KESt) is limited in cases involving mediation of single-earner tax credit or child tax credit (see point 3 of Supplement E 1kv) and
- a deduction of income-related expenses is not permitted (except for income from cryptocurrencies).

The standard taxation option for capital yields can be exercised independently of the standard taxation option for income from sale and/or disposal of land.

5 If you exercise the **standard taxation option for income** from sale and/or disposal of land and transfer of property from business use to private assets for which the standard tax rate applies, this income will be taxed according to the general rates. The standard taxation option may at all times only be exercised for all (business and private) earnings. In this case, all such earnings must be included in the tax return (codes **500/501/502** for business earnings or codes **985/986/987** and **572/573/574** for private earnings). Any withheld real estate income tax or special advance payment that are made will be offset against the tax at the general rates incurred in the assessment. Please note that you have to assess yourself whether standard taxation works better in your favour (no automatic comparison of favourable options). The standard taxation option for property may be exercised independently of the standard taxation option for capital yields.

6 If you exercise the **standard taxation option for income from utility easements or in connection with flood protection measures**, from which a withholding tax of 10% has been withheld, this income will be taxed according to the general tax rate. If the income is not set at 33% of the amount paid out, the amount of such income must be substantiated by an expert opinion.

The standard taxation option may at all times only be exercised for all business earnings and, if any, private earnings. In this case, all such earnings must be included in the tax return (code **9326** in Form E 1a for business earnings and/or code **547** for earnings from rentals and property leasing). The withholding tax to be credited pursuant to Section 107 must be entered in codes **286/287/288** for business earnings; in the case of earnings from rentals and property leasing, it must be entered under code **596**.

7 Enter earnings from **agriculture and forestry** in this column. If you are a **sole proprietor** and calculate your agricultural and forestry earnings on a **flat-rate basis**, please enclose Supplement E 1c. Any additional supplements (forms Komb 24, Komb 25 or Komb 26) may be submitted only after requested by the tax office. If you calculate profit by means of balance sheet accounting or a complete cash-basis accounting, please enclose Supplement E 1a or E 1a-K. Balance sheet accountants must also submit the balance sheet and profit and loss statement. Please note that the result from Supplements(s) E 1a, E 1a-K, E 1c or E 11 must be presented **in full** (profit/loss or flat-rate profit plus any capital gains and transition profits). In the case of **investment stake** in an entrepreneurial partnership, the result from Supplement E 11 must be recorded in point 9.2. Any apportioning of earnings or application of half the tax rate with regard to investment income must be made in the income tax return.

8 Income earned by members of liberal professions (e.g. doctors, lawyers and artists), and income from other **self-employed work** (e.g. supervisory board remuneration) must be reported in this column. In addition to this, sickness benefits of a self-employed person received from pension institutions should also be reported here. If you are a sole proprietor, please enclose Supplement E 1a or E 1a-K. Balance sheet accountants must also present the balance sheet and profit and loss statement.

If the income includes domestic and/or foreign investment return or capital gains on business-related land that may be taxable at a special rate, always enter the profit/loss (share)

under point 10.1 or 10.2 **without** such income. Foreign capital yields that are taxable at the special tax rate must be either entered under code **947** (taxation at 27.5%) or under code **783** (taxation at 25%) or, when exercising the standard taxation option referred to in point 7.1, must be entered together with domestic capital yields and asset value gains subject to final tax under code **782**. Business-related land generating capital gains must be entered under code **962** (taxation at 30%) or code **552** (taxation at 25%) or must be recorded under code **501** when exercising the standard taxation option referred to in point 7.2. In the case of **investment stake** in an entrepreneurial partnership, the result from Supplement E 11 must be recorded in point 10.2. Any apportioning of earnings or application of half the tax rate with regard to investment income must be made in the income tax return.

9 Enter here the earnings generated from **commercial enterprise**. In addition to this, sickness benefits received from pension institutions by a person operating a commercial enterprise must also be reported here. If you are a sole proprietor, please enclose Supplement E 1a or E 1a-K. Balance sheet accountants must also present the balance sheet and profit and loss statement.

If the income includes domestic and/or foreign capital yields (current income and asset value) or capital gains on business-related land that may be taxable at a special rate, always enter the profit/loss (share) under point 11.1 or 11.2 **without** such income. Foreign capital yields that are taxable at the special tax rate must be either entered under code **948** (taxation at 27.5%) or under code **785** (taxation at 25%) or, when exercising the standard taxation option referred to in point 7.1, must be entered together with domestic capital yields and asset value gains subject to final tax under code **784**.

Business-related land generating capital gains must be entered under code **963** (taxation at 30%) or code **553** (taxation at 25%) or must be recorded under code **502** when exercising the standard taxation option referred to in point 7.2.

In the case of **investment stake** in an entrepreneurial partnership, the result from Supplement E 11 must be recorded in point 11.2. Any apportioning of earnings or application of half the tax rate with regard to investment income must be made in the income tax return.

10 A **three-year apportionment** is prescribed for capital gains on sale and/or disposal of assets and certain compensations (Section 37 (2) item 2).

Capital gains, i.e. profits from the sale and/or disposal (the closure) of the entire business, a part of the business or a share of a partner, must be recorded in full under code **9020** in Supplement E 1a. In the case of sale and/or disposal or closure of the entire business, an allowance of up to 7,300 euros (or a pro-rata allowance in the case of sale of part of a business/partnership share) may be entered under code **9021** of Supplement E 1a. If this option is not exercised, the capital gain may be spread over three years if the business has existed for at least seven years and has not been sold for an annuity. In this case, enter 2/3 of the capital gains under code **311/321/327**. In certain cases (especially if a taxpayer over 60 years of age ceases gainful employment as part of the sale/closing of business), instead of the tax exempt amount and the three-year apportionment, it is also possible to claim half the tax rate (see also note **48**).

11 A **five-year apportionment** is available for gains from "**compensation for expropriation**"; these are gains from removal of assets due to official intervention or to forestall such intervention. If you wish to claim this apportionment, enter the 4/5 of the forfeiture under code **312/322/328**.

12 Positive earnings from **self-employed artistic and/or literary work** in 2025 may be apportioned evenly over the assessment year and the two previous years on the basis of an irrevocable application. In this case, the assessments of the two previous years will be readjusted to take account of the relevant third portions. Apportionment is only possible if the balance of all earnings from artistic and/or literary work is positive.

The earnings to be apportioned must initially be stated without deduction; enter 2/3 of this under code **325** for this portion to be separated out.

The right to choose three-year apportionment also applies to foreign earnings from artistic and/or literary work. If another country has the right to tax based on a double taxation agreement, the three-year apportionment within the framework of the progression proviso (code **440**) must be taken into account. When applying the double taxation agreement with the offsetting method, the three-year apportionment must also be observed for codes **395** and **396**. The simultaneous application for non-assessment of interest on claims (Section 205 (6) FFC (BAO)) ensures that there will be no imposition of interest claims in the case of (re)assessment of income tax for previous years because of the three-year apportionment.

13 Under codes **314/324/326**, enter the 1/3 or 1/5 amount of profits apportioned over 3 or 5 years in the previous year (in previous years) to be counted in the year of assessment. If the apportionment benefit is exercised for artistic and/or literary earnings in the following year or the second following year, the 1/3 amount to be counted in the assessment year must also be entered here.

14 Profits from the sale and/or disposal of land after 30/06/2025 that was reclassified after 31/12/2024 are to be increased by a **rezoning surcharge** of 30% (see margin note 6675a ff in the Value Added Tax Guidelines 2000 (EStR 2000)). If the rezoning surcharge applies to the sale and/or disposal of business premises, it must be paid both when applying the special tax rate and the general tax rate. This must be recognised in the assessment of profit for taxation purposes in the relevant Supplements.

If the business earnings include rezoning surcharges from capital gains on land to which the special tax rate does not apply and which are therefore **subject to standard tax rates** (e.g. trading in commercial land), the total amount of rezoning surcharges incurred must be entered here. This sum may not be used to reduce any losses that were offset against the profits increased by the rezoning surcharge.

15 Fill in code **780/782/784** only if you have exercised the standard taxation option for capital yields (point 7.1). Domestic capital gains that are subject to final taxation with capital yields tax (KESt) as well as foreign business capital yields and (assessable) capital gains from business capital investments, which are otherwise are subject to taxation at a special tax rate, are taxed in this way according to the general standard tax rate. Such income must not be included in the result from Supplement E 1a (removal via codes **9283** or **9289** under point 5 of Supplement E 1a). Income from investment (Supplement E 11) must be recorded without income such as referred to in points 9.2, 10.2 or 11.2. Please note that when exercising the standard taxation option, **all** private domestic and foreign capital income that is subject to capital yields tax (KESt) or that can be taxed at a special tax rate must also be included in the assessment according to the general standard tax rates. The capital yield tax to be offset against domestic business-related capital yields must be recorded under codes **955/956/957** or **580/581/582**.

16 Fill in codes **917/918/919** only if you have exercised the standard taxation option for capital yields (point 7.1). Business capital yields (current income and asset value), on which a foreign withholding tax must be credited, are taxed in this way according to the general standard tax rates. The foreign withholding tax to be credited must be recorded under codes **958/959/960** or **923/924/925**. Foreign withholding taxes that can be refunded abroad may not be entered. Foreign withholding tax may only be credited to the extent that the foreign state has a right to tax at source on the basis of double taxation agreement.

17 Fill in code **500/501/502** only if you have exercised the **standard taxation option** for capital yields referred to in point 7.2. Capital gains on business-related that would otherwise be subject to taxation at the special tax rate (see note **22**) are taxed in this way according to the general standard tax rates. Such income may not be included in the result from Supplement E 1a (removal via code **9316** in Supplement E 1a). Income from investment (Supplement E 11) must be recorded without income such as referred to in points 9.2, 10.2 or 11.2. Please note that when exercising the standard taxation option, **all** private income from sale and/or disposal of land to which the special tax rate applies (codes **985/986/987** and **572/573/574**) must be included in the assessment according to the general standard tax rates. A real estate income tax to be offset against business income from sale and/or disposal of land must be entered under codes **964/965/966** or **583/584/585**, and any special advance payment to be offset must be entered under codes **967/968/969** or **589/590/591**.

18 For general information on the **rezoning surcharge**, see note 14. Enter here the total amount of rezoning surcharges incurred on income **exempt from standard tax rates**.

If the income is subject to standard taxation by reason of the standard taxation option and is included in codes **500/501/502**, the total amount of rezoning surcharges incurred must be entered in the line under the relevant code.

If the income is subject to taxation at the special tax rate and is included in codes **961/962/963**, the total amount of rezoning surcharges incurred must be entered in the line under the relevant code.

This sum may not be used to reduce any losses that were offset against the profits increased by the rezoning surcharge.

19 Upon application, certain **earnings from agriculture and forestry** may be recognised for tax purposes, apportioned **by one-third** for the assessment year and one-third each for the two following years. Exceptions to this are, in particular, earnings assessed on a complete flat-rate basis, earnings from hunting, a sideline acquisition or sideline activity, preferential earnings from special forest uses, income from sale and/or disposal of land and income from sale or disposal of a business. If not all earnings are to be apportioned, the records must clearly indicate which earnings have been included in the apportionment and how it was assessed.

If you wish to claim the apportionment, tick the box provided for the application (first time claim only). The application applies to all earnings eligible for apportionment and is binding for the following years and therefore does not have to be resubmitted. The apportionment ends, among other things, with the announcement of the termination. In this case, the relevant box must be ticked.

If the assessment year is at least the second subsequent year after the initial distribution, you may apply for third-party amounts that have not yet been taken into account

- to be equally distributed in one-quarter amounts each for this year and the three following years (point 10.3.1) or that
- if not accounted as one-third amounts in the assessment year, to be recorded in full (point 10.3.2).

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

The amount to be apportioned is the positive balance of the business earnings to be apportioned, but only to the maximum extent of the total positive earnings generated by the business. The earnings to be apportioned must be entered under code **151**. Earnings from agriculture and forestry in the assessment year will thus be reduced by 2/3 of the value in this code. The two one-thirds amounts that are separated out will then be **automatically included** in the assessments of the following years.

20 Codes **946/947/948** or **781/783/785** must be completed if domestic and foreign business capital yields on which the special tax rates of 27.5% or 25% are applicable should be taxed at the special tax rate (no exercise of the standard taxation option referred to in point 7.1). Such income may not be included in the result from Supplement E 1a (the earnings are removed via code **9283** or **9289** in Supplement E 1a). Income from investment (Supplement E 11) must be recorded without income such as referred to in points 9.2, 10.2 or 11.2.

21 Under codes **949/950/951** or **920/921/922**, enter the business-related capital yields subject to crediting for foreign withholding tax if this income is subject to a special tax rate of 27.5% or 25%. The foreign withholding tax to be credited must be recorded under codes **958/959/960** or **923/924/925**. Foreign withholding taxes that can be refunded abroad may not be entered. Foreign withholding tax may only be credited to the extent that the foreign state has a right to tax at source on the basis of double taxation agreement.

22 Codes **961/962/963** or **551/552/553** must be completed if capital gains on business-related land for which the special tax rates of 27.5% or 25% apply should be taxed at the special tax rate (no exercise of the standard taxation option referred to in point 7.2). Such income may not be included in the result from Supplement E 1a (removal via code 9316 in Supplement E 1a). Income from investment (Supplement E 11) must be recorded without income such as referred to in points 9.2, 10.2 or 11.2.

The special tax rate is 30%; however, it is 25% if the sale and/or disposal took place before 01/01/2016. A real estate income tax to be offset against business income from sale and/or disposal of land must be entered under codes **964/965/966** or **583/584/585**, and any special advance payment to be offset must be entered under codes **967/968/969** or **589/590/591**.

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

24 Non-compensable operating losses from investment participation, where the focus is on obtaining tax advantages or non-compensable losses included in **operating income from investment participation** in enterprises whose business focus is on management of intangible assets or the commercial leasing of assets (Section 2 (2a)) must be entered under code **342**. Losses from investment in the current year must always be reported in full. The non-compensable portion attributable to these losses must be entered under code **342**.

25 Non-compensable losses of the same company from **previous years** (corresponding to note 22) must be entered under code **332** if a profit was made from the same business in the current year (Section 2 (2b)); this profit must be reported in full under the relevant code (**310**, **320**, **330**).

Non-compensable losses in previous years from **business-related income from investment** (see note 23) must be entered under code **346** if a profit share was received from the same investment in the current year (Section 2 (2b)); this profit share must be reported in full under the relevant code (**310**, **320**, **330**).

26 Enter under code **509** a deferred loss from an investment stake in an entrepreneurial partnership as a capitalist shareholder (Section 23a) that can be offset against income other than the relevant income from the investment as a result of a capital contribution or assumption of liability. The offsetting shall be made up to the total amount of income.

27 Any **non-compensable losses** on investment participation included in non-business income, where the focus is on obtaining tax advantages (Section 2 (2a)), must be entered under code **371**. Losses in the current year must always be stated in full under the relevant code and additionally recorded under code **371** with the non-compensable portion attributable to such losses.

28 Non-compensable losses from **previous years** included in non-business income from investment participation where the focus is on obtaining tax advantages (Section 2 (2a)) must be entered under code **372** for loss offsetting, at most in the amount in which a surplus share is drawn from the same investment participation in the current year; this surplus share must be stated in full under the relevant code.

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

30 Point 15 includes **income-related expenses** that your employer was unable to take into account or only do so within the framework of a discretionary assessment of evidence.

Special flat-rate amounts for income-related expenses are provided for the professional groups listed in Form E 1, under point 15.2.11.

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

31 Enter here the expenses for **ergonomically suitable furniture** (in particular desk, swivel chair, lighting) for a workspace set up in the home outside of a study that is to be recognised for tax purposes. The prerequisite for this is that in 2025, at least 26 days were used for working in the home office as referred to in Section 26 item 9 letter a. Only the amounts **paid in 2025** may be entered. They must always be entered **in full**.

The expenses are deductible to a maximum amount of **300 euros** in the 2025 assessment. Amounts that have to be included in the 2025 assessment due to exceeding the maximum amount in a previous year will be automatically included and no entry of these amounts may be made. Depreciation for wear and tear must not be included for ergonomically suitable furniture.

32 When exercising the standard taxation option referred to in point 7.3 (see note 6), enter under code **547** the income received from an infrastructure operator providing electricity, gas, oil and district heating for granting of **utility easements** on a property that it is not part of business assets or in connection with **flood protection measures** (Section 107). If the income is not set at 33% of the amount paid out, the amount of such income must be substantiated by an expert opinion.

33 As a rule, income from **sale and/or disposal of private land**, is subject to taxation at a special tax rate. If no real estate income tax was paid on the income, the income recorded under codes **985, 986** or **987** or likewise **572, 573** or **574** must be assessed in all cases without exception (obligation to declare).

If real estate income tax has been paid, the income tax on the sale and/or disposal of private land is thereby settled, unless the underlying information for the self-assessment of real estate income tax by the party representative does not conform to the actual circumstances. If real estate income tax has been paid correctly, such income must no longer be recorded in the tax return. However, it may be voluntarily included in the assessment on the basis of a **standard taxation option** (see point 7.2 of the return and note 5) or an assessment option (Section 30b (3)).

The **assessment option** is exercised by entering the income for which real estate income tax has been paid under codes **985, 986** or **987**, or likewise **572, 573** or **574**, without exercising the standard taxation option pursuant to point 7.2. This is useful, for example, if a loss from sale of land is offset by a surplus from another sale of land for which real estate income tax was paid, and in doing so, taxation at the special tax rate must be maintained. In this way, excess real estate income tax can be refunded (in whole or in part) or offset against income tax on other income.

For example: Property A was sold in 2025 for €20,000, and €840 was paid in real estate income tax (4.2% of the sale proceeds). A loss of €1,000 was made on the sale of property B; and for this, no real estate income tax was payable. By exercising the assessment option, a loss compensation can be made:

Flat-rate assessed income from sale of property (14% of the proceeds of sale)	985	2,800
Income from sale of land, not assessed on flat-rate basis	987	- 1,000
Total		1,800
portion comprising 30% income tax		540
Creditable real estate tax	988	840
Refund of real estate tax		300

In contrast to the standard taxation option, the assessment option can remain limited to individual sales transactions, and therefore it is not necessary to include all income from property sales to which the special tax rate is applicable. In such a case, however, only real estate income tax that is incurred by income that has actually been assessed may be entered under code **988** or **576**. However, loss compensation can also take place within the framework of taxation at standard tax rates, with offsetting for real estate income tax; in this case, the standard taxation option referred to in point 7.2 must be exercised (see note 5).

34 The special tax rate for profits on real estate sales is **30%** provided that the sale and/or disposal has taken place after 31/12/2015.

35 The special tax rate for profit on sale of property is **25%** if the sale was conducted before 1/1/2016, but the income had to be recorded in calendar year 2025 due to inflow.

36 If the land that was sold was no longer relevant for tax purposes as of 31/03/2012 (acquisition before 31/03/2002 based on a ten-year speculation limit, otherwise referred to as "legacy assets"), the income may be calculated on flat-rate basis: Eighty-six percent of the proceeds from the sale must be treated as costs for acquisition. The income therefore amounts to 14% of the sale proceeds; this income will increase by half of expenditure in creating the property that has deducted in partial amounts pursuant to Section 28 (3), provided they have been accounted for tax purposes within the last 15 years before the sale. In this case, the relevant box must be ticked. Enter the income under code **985** or **572** as applicable. This income amounts to 14% of the sales proceeds (sales proceeds less flat-rate acquisition costs at 86% of the sales proceeds) without retroactive recognition of subsidised expenditure in creating the property. The income is subject to the special tax rate, unless the standard taxation option referred to in point 7.2 (see note 5) is exercised. Only in this case may income-related expenses be recognised (Section 20 (2) item 3 letter b).

37 If the land that was sold was no longer relevant for tax purposes as of 31/03/2012 (acquisition before 31/03/2002 based on a ten-year speculation limit, otherwise referred to as "legacy assets") and it was **rezoned** (as is generally the case) into building land after 31/12/1987, the income may be calculated on flat-rate basis: Forty percent of the sales proceeds are therefore to be reported as cost of acquisition; this expense will increase by half of expenditure in creating the property that has deducted in partial amounts pursuant to Section 28 (3), provided they have been accounted for tax purposes within the last 15 years before the sale. In this case, the relevant box must be ticked. Enter the income under code **986** or **573** as applicable. This income amounts to 60% of the sales proceeds (sales proceeds less flat-rate acquisition costs at 40% of the sales proceeds) without retroactive recognition of subsidised expenditure in creating the property. The income is subject to the special tax rate, unless the standard taxation

option referred to in point 7.2 (see note 5) is exercised. Only in this case may income-related expenses be recognised (Section 20 (2) item 3 letter b).

38 Enter under code **987** or **574** income from sale and/or disposal of land that

- may not be calculated on a flat-rate basis (for the flat-rate assessment, see Notes 36 and 37 relating to "new assets", essentially for purchases made after 31/03/2002) or
- relating to "legacy assets" and those for which flat-rate taxation (code **985/572** or **986/573**) is not used.

In this case, the income must be determined in accordance with Section 30 (3) and is subject to the special tax rate, unless the regular taxation option is exercised as referred to in point 7.2 (see Note 5).

39 Positive income from the sale and/or disposal of land after 30/06/2025 that was rezoned after 31/12/2024 must be increased by a rezoning surcharge of 30% (see margin note 6675a ff in the Value Added Tax Guidelines 2000 (EStR 2000)). If the **rezoning surcharge** applies to the sale and/or disposal of private land, it must be paid when applying both the special tax rate and the general tax rate. The rezoning surcharge that has been accounted for in codes **986**, **987** and **575** has an effect on results.

If the income from the sale and/or disposal of land from legacy assets includes positive income that is to be increased by the rezoning surcharge, the total amount of rezoning surcharges incurred must be entered in the row under code **986**. If the income from sale and/or disposal of land from new assets includes positive income that is to be increased by the rezoning surcharge, the total amount of reclassification surcharges incurred must be entered in the row under code **987**. If income from the sale and/or disposal of land in exchange for annuities includes positive income that is to be increased by the rezoning surcharge, the total amount of rezoning surcharges incurred must be entered in the line under code **575**.

This relevant total of the rezoning surcharge may not be used to reduce any losses that have been offset against the profits increased by the reclassification surcharge.

40 The balance from codes **985/986/987** or from codes **572/573/574** represents the income from sale and/or disposal of private land for which the special tax rate of 30% or 25% applies. If the standard taxation option is not exercised, a positive balance of 30% (25%) of the income – if necessary after compensation for losses with a negative balance of the income at 30% (25%) – is taxed at the special tax rate.

If a negative balance remains after any loss compensation, this must be reduced to 60% (even if the standard taxation option is exercised). This reduced loss may only be offset against earnings from rentals and property leasing as referred to in points 17.1, 17.2 and 17.3. Upon application, the entire reduced loss may be recognised by entering it under code **974**. If no application is made in this regard, the reduced loss must be recognised at a rate of one-fifteenth starting with the year of assessment. In this case, the one-fifteenth amount (4% of the total loss) must be entered under code **973**. If necessary, one-fifteenth amounts from sale and/or disposal of property in the previous year must also be recorded here.

41 In this field, enter income from sale and/or disposal of land in return for an annuity. This income is always taxed according to the general standard tax rates and is not subject to real estate income tax.

42 Recurring payments (in particular annuities) are based on a special obligation (e.g. on a contract or on another uniform claim) and are regular recurring payments, whereby the duration of the obligation and thus (in contrast to instalment payments) the total of the payments is uncertain. Inflows from private annuities that do not relate to property sales (code **575**) must be recorded here. For tax treatment of annuities, see margin notes 7001 et seq. of the Austrian Income Tax Guidelines 2000 (EStR 2000). For calculation of the annuity present value, see "bmf.gv.at - calculation programs".

43 Income from sale of private assets must be recorded here if they are sold within one year of their acquisition (**income from speculative transactions**). Also to be entered here is income from sale of an investment within the meaning of Section 31 as amended before 01/04/2012 before the 1st Stability Law 2012 and which must be recorded in 2025 due to the inflow. This pertains to holdings in a corporation in which at the time of the sale or within the last five years there was an investment of at least 1%. This income is subject to half the tax rate and must also be recorded under code **423**.

44 Code **503** is for entry of income from sale of debt securities and derivatives that were acquired between 01/10/2011 and 31/03/2012. You are taxed applying the tax rate of 27.5%, unless you exercise the standard taxation option referred to in point 7.1; in this case, taxation is based on the general standard tax rates.

45 Earnings from **services** is, in particular, that from occasional agency services and rental of movable objects. Such earnings are not taxable if they do not exceed 220 euros per calendar year (exemption threshold). For more information, see margin notes 6607 et seq. of the Austrian Income Tax Guidelines 2000 (EStR 2000). If the maximum amount is exceeded, taxable earnings from flat-rate assessment for charitable volunteers (Section 3 (1) item 42) must be recorded here.

46 Functionary fees are fees charged by functionaries of public law corporations who are vested with certain decision-making powers (e.g. honorariums for chamber functionaries, remuneration for audit commissioners and honorariums and remuneration for members of various commissions, see Annex II to the Austrian Income Tax Guidelines 2000 (EStR 2000)). Remuneration for secondary employment taken up by civil servants represents earnings from employment.

47 A **foreign loss** that has been offset against domestic earnings pursuant to Section 2 (8) must be retroactively taxed as if the loss was (also) offset or could have been offset abroad (see margin note 187 et seq. of the Austrian Income Tax Guidelines 2000). However, recognised losses from countries with which there is no comprehensive administrative assistance increase the total amount of earnings no later than in the third year after recognition. The amount of the retroactive tax must be recorded under code **792**.

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

49 Enter earnings from forest use as a result of force majeure or earnings from extraordinary forest use for which half the tax rate is claimed. Cf. in particular margin notes 7324 et seq. of the Austrian Income Tax Guidelines 2000 (EStR 2000).

50 In cases of debt relief within the meaning of Section 36 (fulfilment of a restructuring plan or a comparable out-of-court restructuring, fulfilment of a payment plan or granting an exemption from residual debt after carrying out a last-resort debt relief procedure), the income tax due on the debt relief must not be determined in the amount of the proportion of relief (see margin notes 7269 et seq. of the Austrian Income Tax Guidelines 2000 (EStR 2000)).

51 Here you can enter, for example, income (e.g. capital gains on sale and/or disposal) against which real estate transfer tax must be offset.

52 Pursuant to Section 6 item 6 letters c to d, based on an application made in a tax return, in the event of a transfer of assets or relocation of businesses or places of business within the meaning of letter a or in the event of restriction of Austria's right to tax within the meaning of letter b, the tax liability shall be paid in **instalments** if the transfer/relocation takes place to an EU member state or an EEA state or the restriction of the right of taxation vis-à-vis such a State takes place.

The tax liability for the **fixed assets** must be paid evenly over a period of **five years**, with the first instalment due and payable at the end of one month after disclosure of the tax assessment notice and the other instalments becoming due and payable on 30 June in the following years. In departure from this, open instalments will become due and payable when

1. Economic assets, businesses or business premises are sold, are otherwise removed or are transferred or relocated to a country outside the EU/EEA area,
2. the place of management of a corporation is relocated to a country outside the EU/EEA area,
3. the taxpayer files for insolvency or is being wound up or
4. the taxpayer fails to pay an instalment within twelve months of the due date or pays an insufficient amount.

If any of these circumstances arise, they must be reported to the competent tax authority within three months.

The tax liability for the **current assets** must be paid evenly over a period of **two years**, with the first instalment due and payable at the end of one month after becoming informed of the tax assessment notice and the second instalment becoming due and payable on 30 June in the following year. Since this is a flat-rate apportionment, early removal does not have to be reported and will not lead to outstanding instalments falling due and payable at a premature date.

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

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

53 If Austria's right to impose taxation is restricted in relation to an EU/EEA state by reason of reorganisations within the meaning of the Austrian Reorganisation Tax Act, the assessed tax liability can be paid in instalments upon application. The instalment payment concept of Section 6 item 6 letters c to d of the Austrian Income Tax Act must be applied accordingly (payment in 5 or 2 annual instalments as well as circumstances that lead to an early maturity); see note 52 for details. In the case of contributions, the instalments are due and payable early pursuant to Section 16 (1) sentence 3 of the Austrian

Reorganisation Tax Act even if the consideration is subsequently sold by the contributor. Due to the analogous application of Section 6 item 6 Income Tax Act, this must be reported to the tax authority within 3 months.

In case of a partial restriction of the right to impose taxation due to contributions within the meaning of Article III Austrian Reorganisation Tax Act, then pursuant to Section 16 (1) fourth sentence, the special tax rate pursuant to Section 27a (1) item 2 of the Income Tax Act (27.5%) must be applied to the profit calculation. Instalment payments that are still outstanding only become due and payable early if the consideration is sold; due to the analogous application of Section 6 item 6 Income Tax Act, this must be reported to the tax authority within 3 months.

54 Pursuant to Section 27 (6) item 1, circumstances that lead to a restriction of Austria's right to impose taxation with regard to economic goods within the meaning of Section 27 (3) and (4a) of the Income Tax Act are deemed to be sales.

Pursuant to Section 27 (6) item 1 letter a, in the event of the actual **departure** of a natural person or in the event of the **gratuitous transfer** (donation) of capital shares to natural persons in another EU/EEA country, then on the basis of an application made in the tax return, tax liability is not assessed until the actual sale, departure or transfer to a third country. If such an application is made (by placing a tick mark), the amount (tax base) for which the tax is not assessed must be entered under code **806**. This amount may not be reduced by the earnings. The assessment tax liability is thereby reduced by the tax due on this amount.

55 Pursuant to Section 27 (6) item 1 of the Austrian Income Tax Act, circumstances that lead to a restriction of Austria's right to impose taxation with regard to economic goods within the meaning of Section 27 (3) and (4) of the Austrian Income Tax Act are deemed to be sales.

Pursuant to Section 27 (6) item 1 letter d in conjunction with Section 6 item 6 letters c and d of the Income Tax Act, in all cases not covered by letter a (no departure and no transfer without charge) on the basis of an application made, the tax liability must be paid in instalments if the right to tax is restricted in relation to an EU/EEA country. If such an application is made (by placing a tick), the **instalments** must be paid over a period of **five years**, with the first instalment due and payable at the end of one month after disclosure of the tax assessment notice and the other instalments becoming due and payable on 30 June in the following year. In departure from this, open instalments will become due and payable when

1. sold and/or disposed of
2. transferred to a country not covered by the arrangement, or
3. an instalment is not paid or paid in an insufficient amount within twelve months of the due date.

If any of these circumstances arise, they must be reported to the competent tax authority within three months.

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

If one of the circumstances mentioned above in points 1 to 2 has occurred in the current assessment year, no entry in code number **980** needs to be made.

56 Pursuant to Section 103 and the related Ordinance for Relocation Benefits 2016, Federal Law Gazette (BGBl) II No. 261/2016, a relocation benefit can be obtained by applying for a tax-free allowance (Section 103 (1a)). If you wish to claim the relocation tax-free allowance, enter this under code **983**.

Please note that this entry is also required if the employer has already claimed the tax-free allowance for the purposes of payroll accounting. As part of the income tax assessment, checks will be made as to whether the requirements for the benefit have been met during the year in question. For this, you are required to submit a list (Section (2) of the above-mentioned Ordinance).

57 Pursuant to Section 103 and the related Ordinance for Relocation Benefits 2016, Federal Law Gazette (BGBl) II No. 261/2016, a relocation benefit can be obtained by applying for a tax-free allowance (Section 5 of the Ordinance). As part of the income tax assessment, checks will be required as to whether the requirements for the benefit have been met during the year in question. For this, you are required to submit a list (Section 7 (2) of the above-mentioned Ordinance). If you are claiming the tax rate reduction, please tick the box; under code **375**, enter the amount by which the standard tax is reduced when applying the preferential tax rate by reason of the relocation benefit.

58 Under code **375**, you may enter a creditable real estate transfer tax, a creditable capital yields tax on dividend payouts from shares and profit participation rights of SME financing companies benefiting from preferential tax treatment or the amount by which tax at the standard rate is reduced by application of the preferential tax rate on the basis of a relocation benefit (see note 57).

59 Enter under code **395** the **foreign earnings taxable in Austria** when using the offsetting method for tax relief, provided that the earnings are not recorded in other codes (codes **917/918/919** or **949/950/951** or likewise **920/921/922**, Form E 1kv or code **359** in Supplement L 1i). The foreign tax to be offset against these earnings in order to avoid double taxation must be stated under code **396**.

60 In this field, enter **tax-free positive foreign earnings** to be recognised when determining the tax rate as part of the application of the progression proviso. This applies in cases in which the progression proviso is to be applied in Austria on the basis of a double taxation agreement or the Ordinance subsidiary to Section 48 FFC (BAO) or if the national progression proviso is applied on the basis of unlimited tax liability. Foreign losses may not be entered here, but must be reported under code **746** or **944**.

61 Please enter here foreign losses that pursuant to Section 2 (8) have been offset with domestic earnings to an extent no greater than the loss assessed under Austrian tax law. Foreign losses from countries that offer comprehensive administrative assistance must be entered under code **746**.

Foreign losses from countries that do not offer comprehensive administrative assistance must be entered under code **944**. Such losses must be retroactively taxed at the latest in the third year after their recognition under code **792**. A final list of states that offer comprehensive administrative assistance can be found in the information from the Federal Ministry of Finance (BMF) on "Comprehensive administrative assistance in the area of income taxes (1st January 2024)", BMF-2023-0.865.58 dated 6/12/2023 at bmf.gv.at/taxes/Findok.

62 Operating losses that can be carried forward under code **462** must always be presented in the **full amount**.

Losses can only be carried forward if they have been determined by means of proper bookkeeping or proper cash-basis accounting.

63 If there are earnings from employment and no advance payments can be ascertained, a **discretionary assessment of evidence** will be issued **upon application** together with notification to the employer for certain increased income-related expenses, special expenses with tax implications and certain extraordinary burdens. When this notification is presented to the employer, the tax-free allowance will be recognised when deducting wage tax. The discretionary assessment of evidence based on the 2025 assessment will apply for the year 2027. You may also apply to have the tax-free allowance set lower than the amount resulting from the 2025 assessment. In such a case, the desired amount must be specified. However, a lower allowance can still be recognised if you indicate this on the "Notification for submission to employer." No discretionary assessment of evidence will be issued without a corresponding application.

B) Explanatory notes about Supplement E 1a for 2025

Passages highlighted in grey only apply to **balance sheet accountants** and for cash-basis accountants are therefore not relevant. Where reference is made to legal provisions without further specification, this is to be understood as the Austrian Income Tax Act 1988 (EStG 1988) in the version applicable for 2025.

1 General information

1.1 Supplement **E 1a** to the income tax return (Form E 1) must be used by sole proprietors for assessment of profits within the scope of earnings from agriculture and forestry (Section 21), self-employment (Section 22) or commercial operations (Section 23) if the profit (loss) is assessed by:

- **Balance sheet accounting**
- **Complete cash-basis accounting**
- **Non-agricultural partial flat-rate scheme** pursuant to Section 17 (statutory flat-rate basic deduction) based on the hospitality industry flat-rate scheme (Ordinance of the Federal Law Gazette (BGBl) II No. 2012/488), the commercial agent flat-rate scheme (Ordinance of the Federal Law Gazette (BGBl) II No. 2000/95), the artist/writer flat-rate scheme (Ordinance of the Federal Law Gazette (BGBl) II No. 2000/417), the chemist's flat-rate scheme (Ordinance of the Federal Law Gazette (BGBl) II No. 1999/229), the sportspersons flat-rate scheme (Ordinance of the Federal Law Gazette (BGBl) II No. 2000/418) or the ordinance concerning non-accounting traders (Ordinance of the Federal Law Gazette (BGBl) No. 1990/55).
- **Commercial flat-rate scheme for food retailers and general merchants** (Ordinance of the Federal Law Gazette (BGBl) II No. 1999/228). In this case, only the information specified in item 7 of Supplement E 1a is to be provided with regard to the assessment of earnings.

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

- When using an **agriculture and forestry flat-rate scheme** in the capacity of **sole proprietor**. In such cases, Supplement **E 1c** must be used.
- When claiming the **small entrepreneur flat-rate exemption** (Supplement E 1a-K), except in the case of the sale or discontinuation of a business and/or transition profit/loss and/or withdrawal of land at book value (see Note 12).

1.3 A separate Supplement E 1a must be submitted for **each domestic enterprise** (source of earnings) for which a separate assessment of profit must be performed.

For small businesses, you may complete Supplement E 1a-K instead of Supplement E 1a if the requirements specified in it are met.

1.4 For **foreign enterprises**, a fully completed Supplement E 1a must also be submitted.

- In cases where a profit (assessed according to the provisions of Austrian tax law) is earned from the foreign enterprise and Austria has **no** right of taxation for this profit (e.g. in the case of double taxation agreements with an exemption method), the tax-exempt profit must also be entered under code **9030** and will thus be presented separately. In such cases, the foreign profit must be entered in the income tax return (Form E 1) under code **440** in order to assert the progression proviso.
- In cases where a **loss** (assessed according to the provisions of Austrian tax law) is made from the foreign enterprise and this loss is offset with domestic income (cf. margin notes 187 et seq. of the Austrian Income Tax Guidelines 2000 (EStR 2000)), code **9030** must not be filled in. In such cases, the foreign loss reported in the income tax return (Form E 1) must also be entered

under code **746** or **944**. An entry of the loss under code **9030** is only necessary if the foreign loss should not be offset against domestic earnings (cf. margin note 210 of the Austrian Income Tax Guidelines 2000 (EStR 2000)).

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

1.5 No separate Supplement E 1a needs to be filled in for **foreign business units**. Where the results of a foreign business unit of a domestic company must be excluded from the tax base by reason of a double taxation agreement, this must be indicated by entering the results of the business unit under code **9030**.

1.6 For **each business year**, please submit a separate Supplement E 1a. If more than one financial year is recorded in an assessment (e.g. when the balance sheet date changes), multiple Supplements E 1a must be submitted according to the number of recorded business years.

2 Where **balance sheet accounting** (comparison of business assets) is used to calculate profit, a copy of the statement of financial position (annual financial statements, balance sheet) and the profit and loss statement must be submitted to the tax office. This can also be done electronically ("E-Bilanz").

The profit must be assessed pursuant to **Section 5** if according to Section 189 of the Austrian Commercial Code (UGB) or other federal regulations an accounting obligation exists and earnings are generated from commercial operations (Section 23). If the requirements for balance sheet accounting pursuant to Section 5 Austrian Income Tax Act 1988 (EStG 1988) are not met, the balance sheet accounting is performed pursuant to **Section 4 (1)**.

3 Assessment of profit by **complete cash-basis accounting** means that no flat-rate scheme is used and the operating expenses are recorded in full. Operating revenues must be reported as relevant for codes **9040** to **9093** and operating expenses as relevant for codes **9100** to **9233**. Do not fill in code **9259** (flat-rate operating expenses).

4 The choice between "VAT gross system" and "VAT net system" must always be specified in the case of cash-basis accounting or with flat-rate scheme that systematically corresponds to cash-basis accounting (see notes 18.3 and 18.4 for further information). If all turnover is non-genuinely VAT exempt (e.g. for a **small entrepreneur**), please tick "Gross system".

5 When using the **flat-rate basic deduction**, operating revenues are recorded in full, but operating expenses are deducted at a flat rate of **13.5%** or **6%** of the turnover. Apart from the flat-rate deduction, only the following may be deducted:

- expenses for goods, raw materials, semi-finished products, auxiliary materials and ingredients
- expenses for wages (including non-wage labour costs)
- expenses for third-party wages, insofar as these flow directly into services that form the business purpose of the enterprise (e.g. contract manufacturing of goods)

- social security contributions and contributions to self-employed pension schemes
- the workspace flat-rate deduction
- 50% of the cost of a weekly, monthly or annual ticket for public transportation, and
- travel and commuting expenses, insofar as they are offset by a reimbursement of costs in the same amount; these travel and commuting expenses reduce the relevant turnover for assessment of the flat-rate allowance.

All other operating expenses are covered by the operating expense flat rate amounts, which must be recorded under code **9259** (see note 54).

6 The hospitality flat-rate scheme can be used by licensed hospitality businesses. The **basic flat-rate allowance (15%)** of turnover, at least 6,000 euros) includes all operating expenses with the exception of

- expenses covered by the other two flat-rate schemes and
- expenses that even with a flat-rate scheme must in any case be accounted for separately.

The **mobility flat-rate scheme (2% to 6% of turnover)** covers

- all motor vehicle expenses and business expenses for use of other means of transport and
- travel expenses.

The **energy and premises flat-rate scheme (8% of turnover)** includes all costs incurred by use of premises. The (entire) flat-rate amount must be entered in code **9259**. In addition, the basic tax-free allowance and certain operating expenses remain fully deductible: cost of goods sold, wages and non-labour wage costs, social security contributions, training and further education of employees, depreciation for wear and tear (AfA), maintenance and refurbishment, rentals and leasing of property, and cost of borrowed funds. You can find further information in the Austrian Income Tax Guidelines 2000 (EStR 2000), margin notes 4287 et. seq.

7 The chemists flat-rate scheme corresponds to the basic flat-rate tax scheme in terms of content, see note 5.

8 Under the artist/writer flat-rate scheme ordinance, certain operating expenses can be recognised at a flat rate of **12%** of turnover, up to a maximum of 8,725 euros under code **9259**.

The following are covered by the flat-rate allowance: expenditures for customary technical equipment (especially computers, sound recorders including recording and playback devices); expenses for telephone and office supplies; expenses for specialist literature and entrance fees; business-related expenses for clothing, cosmetics and other expenditures related to appearance; per-diem allowance; expenses for premises located in an apartment complex (in particular a study, studio, recording studio, rehearsal rooms); expenses for entertaining business associates; and business expenses that cannot customarily be documented. Expenses not covered by the flat-rate allowance must be entered in the relevant codes.

9 Under the sales representative flat-rate scheme, certain operating expenses can be recognised at a flat rate of **12%** of turnover, up to a maximum of 5,825 euros in code **9259**.

The following are covered by the flat-rate allowance: per-diem allowance; expenses for premises located in an apartment complex (in particular, storage and office space); expenses for entertaining business associates; and business expenses that cannot customarily be documented, such as tips. Expenses not covered by the flat-rate allowance must be entered in the relevant codes.

10 Under the Ordinance Concerning the Sports-persons Flat-rate Scheme, internationally active sports-persons who are subject to unlimited tax liability in Austria (on the basis of their domicile or habitual abode) and who, in the calendar year, predominantly perform in the context of sporting events (competitions, tournaments) in other countries, may, upon application, have their earnings from sports activities, including advertising activities, taxable in Austria assessed at the rate of 33% of all such income (foreign and domestic). However, earnings excluded from the tax base (67%) must be recognised when apportioning the tax for other income (entry under code **440** in Form E 1). Crediting of foreign taxes paid on earnings assessed on a flat-rate basis is not permitted.

When using the flat-rate scheme, only 33% of the operating revenues and operating expenses are to be recorded under the relevant codes; the 67% to be separated out may not be entered under code 9259.

11 The flat-rate scheme regulation for non-accounting traders, Federal Law Gazette (BGBl) No. 55/1990, prescribes industry-specific flat rates for operating expenses in a total of 54 lines of commercial activity. In addition, the following operating expenses can be recognised:

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

12 To claim under the small entrepreneur flat-rate scheme, you must use Supplement E 1a-K. Only in cases where in addition to the profit calculated on a flat-rate basis, a capital gain/loss, a gain/loss on business closure or a transition gain/loss must be recorded, or property is transferred from the business to private assets at book value, is it necessary to use Supplement E 1a instead of Supplement E 1a-K. The flat-rate operating expenses must then be recorded under code 9259.

13 Enter the line of your professional activity in this field in the form of a three-digit industry code (ÖNACE 2025). You can find more detailed explanations in note 103. The following applies to **mixed businesses:** A mixed business exists if at least 20% of the business turnover cannot be assigned to the specified industry code. In this case, you must enter the industry code for the majority of turnover and indicate that a mixed business exists.

14 Taxpayers who are no longer required to maintain books of account by reason of having fallen below the turnover threshold of Section 189 of the Austrian Commercial Code and who receive earnings from commercial operations (Section 23) may apply for continuation of assessment of profits pursuant to Section 5 (1). The application must be submitted for the year in which the business year ends for the first time at which the accounting obligation no longer applies. The application is binding on the taxpayer until revoked; in this case, the relevant box must be ticked. The application expires automatically if you return to the accounting obligation pursuant to Section 189 of the Austrian Commercial Code (UGB).

15 Enter the start or end of the business year to the exact day, if it begins or ends during a month.

16 The **Ordinance of the Federal Law Gazette (BGBl) II No. 2002/474** provides for **relief from double taxation** through tax exemption or crediting of foreign taxes in the absence of a double taxation agreement, subject to specified requirements. If such relief has been claimed, please indicate by ticking the box.

17 Re "4. Assessment of profit"

17.1 In case of **balance sheet accountants** with assessment of profit pursuant to **Section 5**, the income and expenditures to be entered under "4. Assessment of profit" must correspond to the estimates of the profit and loss statement according to the balance sheet of the enterprise. Any corrections must be entered under "5. Corrections and additions to assessment of profit according to point 4 (increase/decrease calculated for tax purposes)".

17.2 In case of **balance sheet accountants** with assessment of profit pursuant to **Section 4 (1)**, the income and expenditures to be entered under "3. Assessment of profit" may correspond to the income and expenditures of the posts in the profit and loss statement according to the balance sheet of the enterprise. Any corrections must be entered under "5. Corrections and additions to assessment of profit according to point 4 (increase/decrease calculated for tax purposes)". However, all income and expenditures may be entered under "4. Assessment of profit" with the relevant tax values. In this case, no corrections may be made in this regard under point 5.

17.3 For **cash-basis accountants**, two options are available for entry under "4. Assessment of profit" as follows: As a general rule, the operating revenues and operating expenses to be entered under "3. Assessment of profit" must be entered with the values relevant for **tax purposes**.

Accordingly, corrections in this regard under "5. Corrections and additions to assessment of profit as referred to in point 4 (increase/decrease calculated for tax purposes)" must not be made.

If, in the case of cash-basis accountants, the operating revenues and operating expenses to be entered under "4. Assessment of profit" are not entered with the values relevant for tax purposes, the necessary corrections must then be made under point 5.

17.4 To the extent that reference is made to the content of the **Austrian Uniform Chart of Accounts (EKR)**, **balance sheet accountants** must recognise only the expenditures/income to be recorded in the expressly designated accounts or the balance sheet items subordinate to the relevant codes. If the content of a code does not correspond completely to expenditures/income according to the EKR, this will be expressly highlighted. Income that must not be recorded under codes **9040** to **9080** must be entered under code **9090**. Expenditures that must not be recorded under the respective expenditure codes must be entered under code **9230**.

17.5 **Cash-basis accountants** are required to enter operating revenues that must not be recorded under codes **9040** to **9080** under code **9090**. Operating expense that must not be recorded under the respective operating expense codes or under code **9259** must be entered under code **9230**.

17.6 As a general rule, income/operating revenues and expenditures/operating expenses must be entered **without a positive/negative sign**. This means that income/operating revenues are recorded as positive values and expenditures/operating expenses as negative values. If a code for income/operating revenues or expenditures/

operating expenses shows a negative value (e.g. for corrections to expenditures/proceeds of sale), enter a negative sign ("-") for the relevant code.

Re "Income/operating revenues"

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

18.1 Under code **9040**, **balance sheet accountants** must enter turnover (excluding value added tax, EKR 400 - 439, see note 18.5) after deduction for contra-revenue accounts (EKR 440 - 449, see note 18.6). Domestic revenues that are recorded in a notification pursuant to Section 109a must be entered only under code **9050**.

18.2 In the case of **cash-basis accounting**, domestic revenues (with payment received) (see note 18.5) after deduction for contra-revenue accounts (see note 18.6) must be entered here. Domestic revenues that are recorded in a notification pursuant to Section 109a must be entered only under code **9050**. Cash-basis accountants may choose the gross or net method with regard to value added tax (cf. in particular margin notes 744 to 762 of the Austrian Income Tax Guidelines 2000).

18.3 Under the **VAT gross system**, the value added tax invoiced by a cash-basis accountant must be treated as operating revenue at the time of receipt and as operating expense at the time of payment to the tax office. The input tax amounts invoiced by the cash-basis accountant constitute operating expenses at the time of payment and operating revenues at the time of offsetting with the tax office. Operating revenues and operating expenses must therefore be presented including value added tax (**gross VAT presentation**, see below). When acquiring (producing) assets that must be capitalised, the deductible input taxes must be separated from the costs of acquisition (production), which are to be deducted through depreciation for wear and tear (AfA).

The total of the VAT payables paid in the assessment year constitutes an operating expense (to be entered under code **9230**), and the total of any VAT credits constitutes operating revenues to be entered under code **9090**. If there are both VAT payables and VAT credits, they must be netted; in the case of a credit surplus, this must be entered under code **9090**, in the case of a payable surplus, this must be entered under code **9230**.

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

- **gross presentation** (see above) and
- **net presentation** of operating income/expenses with VAT presented separately (see note 24).

18.4 Under the **net VAT system**, the value added tax, which is treated as a pass-through item (Section 4 (3) third sentence), is not recognised on either the revenue side or the expenditure side. All revenues and expenses with deductible input tax are therefore presented only net. The net system is only permitted for taxpayers for whom as a rule the value added tax can have a pass-through character. Net settlement is therefore not possible in the following cases:

- where an entrepreneur generates non-genuine tax-exempt turnover (e.g. small entrepreneurs with annual turnover of less than 35,000 euros, unless they have opted for tax liability).
- where claiming flat-rate input VAT, unless the flat-rate input VAT is claimed pursuant to Section 14 (1) item 1 Austrian Value Added Tax Act 1998 (UStG 1994) and at the same time the flat-rate basic deduction is applied pursuant to Section 17 (1-3) Austrian Income Tax Act 1988 (EStG 1988) (code **9259**).

Incidental charges for value added tax, such as late payment surcharges and interest on deferral, remain deductible as operating expenses even with the net method.

If the input VAT is deductible, assets must be presented in the asset list at net value (Section 7 (3)). If the input VAT is not deductible, it should be treated as part of the cost of acquisition (production). Operating expenses constitute only the net amounts spent; the value added tax for current assets must not be included. If the value added tax does not have a pass-through character (e.g. expenses in connection with the operation of cars), it is to be deducted as an operating expense when it is paid.

All income and expenditure items resulting from offsetting of value added tax with the tax office are not taken into account: refunds of value added tax are not operating revenues, and payments made to the tax office are not operating expenses. As with the gross system, transfers to private assets are to be presented net. It is not necessary to correct the payable for value added tax on self-supply contained therein.

18.5 Turnovers are the typical proceeds from the customary business activities of an entrepreneur in sale and transfer of use of products and goods as well as from services. In addition, this in particular includes proceeds from the sale of scrap, waste products, raw materials and supplies typical to the business that are no longer required and investment income from joint ventures (e.g. construction industry). Rental and property lease income, licences and commissions should only be recorded here if they are customary to the business. If the proceeds are occasional and small in volume, they should be entered under code **9090**.

18.6 Contra-revenue accounts in particular are customer discounts, sales commissions, quantity discounts, bonuses, loyalty bonuses, and refunds for returned goods and defects.

19 Code 9050: Income/operating revenues for which a notification pursuant to Section 109a Austrian Income Tax Act 1988 (EStG 1988) has been issued, EKR 40 - 44

In this field, enter the income/operating revenues to be recorded for the particular assessment for which a notification has been issued pursuant to Section 109a. The separate identification of these revenues is required under Section 4 of the Ordinance of the Federal Law Gazette (BGBl) II No. 417/2001 issued on Section 109a and is only required if the taxpayer affected by the notification has been made aware of the content of the notification. Regarding the notification obligation pursuant to Section 109a, cf. margin notes 8300 et seq. of the Austrian Income Tax Guidelines 2000 (EStR 2000). Information on the notification obligation pursuant to Section 109a can be found in the Austrian Tax Manual available on the Federal Ministry of Finance (BMF) homepage. For earnings presented in a notification on the basis of a **freelance service contract** pursuant to Section 4 (4) Austrian General Social Security Act, the following applies: The amount recorded in the notification must be entered under code **9050** without deducting retained employee contributions to social security and without deducting contributions to provident funds; these deductible items must be entered as operating expenses under code **9225**; this also applies when using the flat-rate basic assessment pursuant to Section 17 (1).

20 Code 9060: Investment income/value of fixed assets transferred to private assets, EKR 460-462 before any reversals of 463-465 or 783

20.1 Here, **balance sheet accountants** must enter proceeds from disposal of fixed assets (EKR 460 - 462), except for financial assets, before any reversals of EKR 463 - 465 or

EKR 783. Capital gains on business-related land, for which the special 25% tax rate applies, must also be recorded here. Any necessary corrections must be made in the tax increase/decrease calculation (point 5 of the form).

20.2 Here, **cash-basis accountants** are required only to enter operating revenues (proceeds) from the disposal (sale or transfer to private assets) of fixed assets. Compensation in insurance claims must be entered under code **9090**. Capital gains on business-related land for which a special tax rate is applicable must also be recorded here. Any necessary adaptations must be made in the tax increase/decrease calculation (point 5).

20.3 Transfer to private assets must be assessed at the tax-relevant value of the assets to be transferred pursuant to Section 6 item 4, which as a rule is the apportioned value at the time of the transfer. Apportioned value is the value that an asset has for the business (correlated value, Section 6 item 1). For tax purposes, real estate transferred to private assets must be stated at book value, provided there is no exception to the special tax rate. The same applies to transfer of business-owned buildings to private assets that took place after 30/06/2025.

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

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

21.2 In the case of **cash-basis accounting**, fixed assets produced in-house must be recorded with their costs of production in list of fixed assets (Section 7 (3)), unless - in the case of low-value assets (Section 13, see code **9130** and margin note 3893 of the Austrian Income Tax Guidelines 2000 (EStR 2000)) - the option of immediate write-off is exercised. The operating expenses for codes **9100** to **9230** must be corrected in line with the costs of production. In the case of depreciable fixed assets, the production costs must be deducted by way of depreciation for wear and tear (AfA, Section 7). This depreciation must be recorded under code **9130**.

22 Code 9080: Inventory changes EKR 450- 457

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

22.2 Changes in value due to unusual depreciation (cf. Section 231 (2) item 7 letter b of the Austrian Commercial Code (UGB) to be recorded under code **9140**) and changes in inventories of an extraordinary nature (cf. Section 233 UGB to be recorded under code **9090** as "extraordinary income" or under code **9230** as "extraordinary expenditures") must **not** be recorded here.

23 Code 9090: Other income/operating revenues (including financial gains)

23.1 Balance sheet accountants must enter here the total of all yields generated during the business year with the exception of yields to be recorded under codes **9040** bis **9080**. This includes, in particular, income from write-up of fixed assets (EKR 466 - 467), income from reversal of provisions (EKR 470 - 479), other operating income (EKR 480 - 499) and all financial income (EKR 8). Other operating income (EKR 480 - 499) includes all income not posted in account groups 40 - 47, such as, in particular, income from

transactions that may not be posted as sales revenue, payments received on receivables previously written off, debt discounts, income from reversal of bad debt allowances, exchange rate gains on foreign currency transactions, income from social welfare institutions, income from transactions and services not customary for the business (e.g. revenues from rentals of residential apartments and from rental and licensing agreements not customary to the business), expenditures and settlement of damages, write-off of unpaid and statute-barred liabilities and subsidies from public funds, provided they are not to be deducted from the cost of acquisition or costs of production.

23.2 Foreign investment income and realised appreciation on business capital assets, which may be taxed at a special tax rate, must always be recorded here, while **domestic capital yields subject to final taxation** must only be recorded if the standard taxation option is exercised (point 7.1 in Form E 1). Any necessary adaptations must be made in the tax increase/decrease calculation (point 5).

23.3 Cash-basis accountants must enter here the sum of all operating revenues (for which payments were received during the calendar year) with the exception of the operating revenues that must be entered under codes **9040, 9050 and 9060**. For treatment of value added tax, see notes 18.3 and 18.4.

Foreign investment income and realised appreciation on business capital assets, which may be taxed at a special tax rate, must always be recorded here, while domestic capital yields subject to final taxation must only be recorded if the standard taxation option is exercised (point 7.1 in Form E 1). Any necessary adjustments must be made in the tax increase/decrease calculation (point 5 of the form).

24 Code 9093: VAT collected with the VAT gross system

This code may only be filled in by cash basis accountants applying the gross VAT system if they use **net presentation** of operating revenues/expenses with a separate line for VAT (see note 18.3). In this case, the operating revenues and operating expenses are presented net (without VAT) under the relevant codes. The VAT received is entered under code **9093**, while the (deductible or non-deductible) VAT paid out is entered under code **9233**. The VAT payable is entered in code **9230**, and any VAT refund is entered in code **9090**.

Re "Expenditures/operating expenses"

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

25.1 Here, balance sheet accountants must record:

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

25.2 Here, cash-basis accountants must record:

- expenses for purchase of goods,
- expenses for raw materials,
- expenses for finished and individual parts,
- expenses for auxiliary materials,

after deducting cash discounts on purchasing material. These expenses may also be deducted separately as part of the statutory flat-rate basic deduction (Section 17).

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

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

26 Code 9110: Outsourced (external) personnel, EKR 570 - 579, 581, 750 - 753

26.1 Balance sheet accountants must record here the expenditures from the "Other purchased manufacturing services" accounts (EKR 570 - 579, see note 26.3) after deducting cash discounts on other related production services (EKR 581) and "Expenditures for outsourced personnel" (EKR 750 - 753, see note 26.4).

26.2 Cash-basis accountants must enter expenses for external personnel here. Notes 26.3 and 26.4 apply accordingly. Do not enter the expenses for external personnel that must be "capitalised" (included in the list of fixed assets pursuant to Section 7 (3)) as production costs of fixed assets.

26.3 "Other purchased manufacturing services" (for balance sheet accountants: EKR 570 - 579) are all other purchased manufacturing services such as in particular expenditures/expenses for material processing, material finishing, other processing services and outsourcing of personnel in manufacturing.

26.4 "Expenditures for outsourced personnel" (for balance sheet accountants: EKR 750 - 753) includes expenses in account 750 EKR. Commissions to third parties (for balance sheet accountants: EKR 754 - 757) must be recorded under code **9190**.

27 Code 9120: Personnel expenses ("in-house staff"), EKR 60 - 68

27.1 Balance sheet accountants and cash-basis accountants must record expenses/expenses for wages and salaries as well as non-wage labour costs here, namely:

- wages (for balance sheet accountants: EKR 600-619, see note 27.2),
- salaries (for balance sheet accountants: EKR 620-639, see note 27.3),
- expenditures for severance payments (for balance sheet accountants: EKR 640-644, see note 27.4),
- expenditures for retirement benefits (for balance sheet accountants: EKR 645-649, see note 27.4),
- statutory social security costs for workers (for balance sheet accountants: EKR 650-655, see note 27.5),
- statutory social security costs for employees (for balance sheet accountants: EKR 656-659, see note 27.5),
- wage-related taxes and compulsory contributions (for balance sheet accountants: EKR 660-665, see note 27.6),
- salary-related taxes and compulsory contributions (for balance sheet accountants: EKR 666-669, see note 27.6), and
- other social security expenditures (for balance sheet accountants: EKR 670-689, see note 27.7).

27.2 The items to be recorded here as **"wages"** (for balance sheet accountants: EKR 600-619) consist of basic wages (manufacturing wages, auxiliary wages, remuneration for temporarily employed workers) and additional benefits for wage earners (overtime pay, holiday pay, shift allowances, hardship allowances, bonuses and commissions) and non-performance wages (holiday wages, public holiday leave, sick pay, other wages for absences, holidays and Christmas bonuses and other extra payments). Wage tax and social security contributions on wages that in exceptional

cases are not withheld from the employee's wages/salaries (e.g. retroactive claims triggered by wage tax audits that cannot be passed on to the employee) must also be recorded here. This includes contributions to a provident fund.

27.3 The items to be recorded here as **"salaries"** (for balance sheet accountants: EKR 620 - 639) consist of basic salaries, overtime bonuses, holiday pay, bonuses and commissions, 13th and 14th month salary payments and other special payments. The same applies to employee anniversary expenses, voluntary travel and meal allowances and benefits in kind. Wage tax on salaries that in exceptional cases is not withheld from the employee's wages/salaries (e.g. retroactive claims triggered by wage tax audits that cannot be passed on to the employee) must also be recorded here. This likewise includes contributions to a provident fund. Wages and salaries do not include reimbursement of travel expenses and daily and overnight accommodation allowances that are paid to compensate for expenses incurred by the employee on business trips. These items must be recorded under code **9160**.

27.4 The items that must be recorded here as **"expenditures for severance payments"** (for balance sheet accountants: EKR 640 - 644) or **"expenditures for retirement benefits"** (for balance sheet accountants: EKR 645 - 649) consist of both severance payments and pension payments as well as the change in severance payment provisions and - only for balance sheet accountants - the change in pension provisions; the same applies to contributions to pension funds and other contributions to employee pension schemes.

27.5 The items to be recorded here as **"statutory social security expenditures for workers"** (for balance sheet accountants: EKR 650 - 655) and **"statutory social security expenditures for employees"** (for balance sheet accountants: EKR 656 - 659) comprise all social expenditures (employer's share) to be paid to the social security agency including the contribution under the Continued Pay Act and the contribution to housing subsidies.

27.6 The items to be recorded here as **"wage-related taxes and compulsory contributions"** (for balance sheet accountants: EKR 660 - 665) and **"wage-related taxes and compulsory contributions"** (for balance sheet accountants: EKR 666 - 669) comprise all other levies and compulsory contributions assessed on the basis of remuneration. These items primarily include the employer's contribution to the equalisation fund for family allowances, the surcharge on the employer's contribution, the municipal tax and the Vienna employer's tax (underground railway system tax).

If the municipal tax and the Vienna employer's tax (underground railway system tax) are recorded by balance sheet accountants under "other taxes" (EKR 710 - 719), they must be entered under code **9230**.

27.7 The items to be recorded here as **"other social security expenditures"** (for balance sheet accountants: EKR 670 - 689) consist of discretionary social expenditures that are not attributable to the individual employee as a component of remuneration, such as contributions to the works council fund and to support funds (not pension funds), expenses for company outings, for Christmas gifts to employees and for various company events for the benefit of the workforce. Expenses incurred by social institutions must be recorded under the designated code for the corresponding expense types (e.g. for material consumption by the company kitchen under code **9100**, and for maintenance of kitchen premises under code **9150**).

28 Code 9130: Depreciation of fixed assets (e.g. depreciation for wear and tear (AfA), low-value assets, EKR 700 - 708) if they are not to be recorded under code 9134 and/or 9135

28.1 Balance sheet accountants are required to enter here (scheduled and unscheduled) depreciation on fixed assets, that is not to be recorded under code **9134** and/or **9135**, except for long-term financial assets (EKR 701 - 708). Furthermore, depreciation on capitalised expenditures for the start-up and expansion of a business (EKR 700) must also be entered here. Both loss allocation provisions and reversal of a valuation reserve (e.g. low-value assets, investment grants, transfer of Section 12 reserve to valuation reserve) must be recognised under code **9130**.

28.2 Cash-basis accountants must not enter here the depreciation on fixed assets (Sections 7, 8) that must be recorded under code **9134** or **9135**, including early and accelerated depreciation and immediately deducted low-value fixed assets (Section 13). Low-value assets are those whose acquisition or production costs do not exceed 1,000 euros on a case-by-case basis. They can either be deducted by depreciation for wear and tear (AfA) or written off immediately (under a right to choose).

29 Code 9134: Degressive depreciation for wear and tear (Section 7 (1a)) for assets purchased or manufactured after 30/06/2020

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

30 Code 9135: Accelerated building depreciation (Section 8 (1a))

In the absence of documented evidence of useful economic life, the depreciation for wear and tear for buildings purchased or developed after 30/06/2020 is:

- In the year recognised for the first time, a maximum of **7.5%**. In departure from this, depreciation for wear and tear buildings used for residential purposes is set to a maximum of **4.5%**.
- In the following year, the depreciation for wear and tear (AfA) is a maximum of **5%** and for buildings used for residential purposes, a maximum of **3%**.

The rule concerning half-year depreciation for wear and tear (AfA) does not apply. Any corrections must be made under code **9269**. If extension of accelerated depreciation is used for residential buildings completed between 2025 and 2027 (Section 124b item 451 Austrian Income Tax Act 1988 (EStG 1988)), the depreciation for wear and tear (AfA) must also be entered in this field.

31 Code 9140: Depreciation from current assets, insofar that they exceed normal depreciation in the company - EKR 709 - and value adjustments for receivables; unless they must be recorded in code 9142

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

(UGB)). Loss allocation provisions from specific value adjustments to receivables (EKR 208, 209, 213, 214, 218, 219, 223, 224, 228, 229, 248, 249) must also be entered here. Reversals must be entered under code **9090**. Regarding corrections to entries, see code **9250**.

32 Code 9142: Loss allocation provisions/reversal of flat-rate value adjustments to receivables

Pursuant to Section 6 (2) letter a of the Austrian Income Tax Act 1988 (EStG 1988), a flat-rate valuation adjustment of receivables is permissible under the conditions of Section 201 (2) item 7 of the Austrian Commercial Code (UGB). Accordingly, the determination of a value, which is only possible on the basis of estimates, must be based on prudent judgement (principle of reliable estimates). If there are statistically determinable empirical values from similar circumstances, these values must be taken into account in the prudent judgement pursuant to Section 201 (2) item 7 of the Austrian Commercial Code (UGB) (e.g. statistically determined probabilities of default), i.e. they must be included in the estimate in this case.

33 Code 9150: Maintenance (upkeep expenditure) for buildings, EKR 72

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

33.2 "Maintenance" encompasses all expenditures (expenses) that serve to maintain the utility of a building (costs of upkeep) and which do not lead to a change in the nature of the building (in this case, the costs of production would have to be capitalised). Expenditures for upkeep must be entered here without distinction between "maintenance expenditures in the narrower sense" and "refurbishment expenditures" (cf. regarding the term Section 4 (7)). Refurbishment expenditures pursuant to Section 4 (7) must be recorded in the one-fifteenth amount for the business year. (see margin note 1398 and margin note 6460 et seq. of the Austrian Income Tax Guidelines 2000).

34 Code 9160: Travel expenses including mileage allowance and daily allowances (but not actual motor vehicle expenses), EKR 734- 737

34.1 Balance sheet accountants and cash-basis accountants must enter travel and travel expenditures/expenses here (for balance sheet accountants: EKR 734 - 735), per-diem and accommodation allowances (for balance sheet accountants: EKR 736 - 737) and mileage allowance (for cars: 0.50 euros per kilometre). Both your own expenditures and those borne for employees must be entered. The flat rate of 50% of the cost of a weekly, monthly or annual ticket for public transport should not be entered here, but in code **9165**. Actual motor vehicle expenses must be entered under code **9170**.

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

34.3 Travel expenses include the flat-rate additional meal expenses (per-diem allowance: 30 euros per day, but if less than 12 hours, 2.50 euros for each hour started if the journey lasts more than 3 hours) as well as the costs for overnight stays, which are either a flat rate (17 euros per overnight stay including the costs for breakfast) or in the amount to

be substantiated (Section 4 (5) in conjunction with Section 26 item 4). See also margin note 1378 of the Austrian Income Tax Guidelines 2000 (EStR 2000) in connection with margin notes 278 et seq. of the Austrian Wage Tax Guidelines 2002.

34.4 When using the basic tax-free allowance, travel expenses are deductible separately, provided they are set off by reimbursement of an equal amount.

35 Code 9165: Flat rate of 50% of the costs of weekly, monthly or annual passes for public transport

If it can be credibly demonstrated that the card was also used for business travel during the business year, 50% of the expenses for a non-transferable weekly, monthly or annual ticket for public transport may be recognised as an operating expense.

36 Code 9170: Motor vehicle expenses (without depreciation for wear and tear (AfA), leasing and mileage allowance), EKR 732 - 733

Balance sheet accountants and cash-basis accountants must enter the **actual** motor vehicle expenses here (for balance sheet accountants: EKR 732-733). If the motor vehicle expenses are claimed via the mileage allowance (see margin note 1612 et. seq. of the Austrian Income Tax Guidelines 2000 (EStR 2000)), this must be entered under code **9160**. Actual motor vehicle expenses include maintenance expenses relating to the vehicle, fuel, repair and service expenses, insurance premiums and taxes. These expenses do not include depreciation for wear and tear (AfA) (to be entered under code **9130**) and leasing expenditures/expenses (to be entered under code **9180**).

37 Code 9180: Rental and property lease expenses, other leasing, EKR 740 - 743, 744 - 747

Balance sheet accountants and cash-basis accountants must record here the expenses or expenditures for rentals and property leasing (for balance sheet accountants: EKR 740 - 743) and other leasing (for balance sheet accountants: EKR 744 - 747). Expenditures/expenses for heating, lighting and the cleaning of rented premises in addition to building service costs must not be entered here. Please note that, pursuant to Section 4 (6), advance payments of rental costs from cash-basis accounting must be apportioned evenly over the period of the advance payment if they do not only relate to the current and the following calendar year (cf. margin notes 1381 et seq. Austrian Income Tax Guidelines 2000 (EStR 2000)). In such cases, the annual amount due for the business year must be recorded here.

38 Code 9190: Commissions to third parties, licence fees, EKR 754 - 757, 748 - 749

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

39 Code 9200: Advertising, marketing promotion and entertainment expenses, donations, tips (EKR 765 - 769)

Balance sheet accountants and cash-basis accountants must record here the expenditures/expenses for advertising and entertainment (for balance sheet accountants: EKR 765 - 768) and donations and tips (for balance sheet accountants: EKR 769).

If the corporate law approach or the entry in this code does not correspond to the value permitted for tax purposes (e.g. Section 20 (1) item 3, see margin note 4808 Austrian Income Tax Guidelines 2000 (EStR 2000)), the corrections must be entered under code **9280**.

40 Code 9210: Book value of disposed assets, EKR 782
Balance sheet accountants and cash-basis accountants must enter here the sum of the book values of assets disposed of in the business year, with the exception of long-term financial assets (for balance sheet accountants, EKR 782). Unscheduled or extraordinary depreciation (e.g. as a result of the destruction of an asset, cf. Section 8 (4)) must be entered under code **9130**.

41 Code 9275: Study

As a general rule, expenditures for a study set up in a private home, including furnishings, are not deductible. Expenditures are only deductible if the study is used exclusively, or almost exclusively, for business purposes and represents the primary place of the entire business activity. This applies, for example, in the case of writers, painters, composers or experts.

In particular, operating expenses that may be recognised in connection with a study include pro-rata rental costs, building ancillary costs (heating, lighting, insurance, etc.), depreciation for wear and tear (AfA) and financing costs. Please enter the expenses for the study only under code **9275**, without recording them under other codes. More information about a study is available in the Wage Tax Guidelines, margin notes 324 et seq.

42 Code 9215: Small workspace flat-rate deduction (300 euros for a full business year)

The workspace flat-rate deduction may be claimed if no other space is available to carry out the work activity. Recognition of a study excludes the option of claiming the workspace flat-rate deduction. The **small** workspace flat-rate deduction is **300 euros** for a full business year if other earnings exceeding 13,308 euros during the calendar year were generated through active employment for which other premises are available outside the home. Apart from the small workspace flat-rate deduction, only expenses for ergonomically suitable furniture are deductible (code **9216**). The amount of 300 euros must be apportioned over the year if necessary (25 euros per month). If more than one business is involved, the workspace flat-rate deduction may be claimed only once and must be divided on a pro-rata basis according to operating revenues.

43 Code 9216: Expenditure on ergonomically suitable furniture

Expenses for ergonomically suitable furniture for a workspace set up in the home may be recognised as operating expenses to a maximum limit of **300 euros**. Any excess of the maximum amount from a previous year must also be recorded here within the maximum amount of 300 euros (this is not automatically recognised).

44 Code 9217: Large workspace flat-rate deduction (1,200 euros for a full business year)

The workspace flat-rate deduction may be claimed if no other space is available to carry out the work activity. Recognition of a study excludes the option of claiming the workspace flat-rate deduction. The **large** workspace flat-rate deduction is **1,200 euros** for a full business year if no other earnings of more than 12,816 euros during the calendar year were generated by active employment for which other premises are available outside the home. With the workspace flat-rate deduction, all expenditures incurred from use of the residence for business purposes are recognised. The amount of 1,200 euros must be apportioned over the year if necessary (100 euros per month). If more than one business is involved, the workspace flat-rate deduction may be claimed only once and must be divided on a pro-rata basis according to operating revenues.

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

45.1 Balance sheet accountants must record in this field the following: Interest on business-related bank credit, loans and mortgages, payment and commitment charges for a loan or credit line, overdraft fees, demurrage charges, amortisation of capitalised discounts (disagio), debt issuance costs, discount on bills of exchange, insofar as these are not balanced by offsettable discount income, as well as separately invoiced interest on supplier credit. If a discount (disagio) was not capitalised (Section 198 (7) of the Austrian Commercial Code (UGB)) or if debt issuance costs were immediately written off under company law, the procedure (correction) corresponding to Section 6 item 3 must be performed under code **9290**.

45.2 Cash-basis accountants must enter the expenses here for the expenditures mentioned under point 45.1. Please note that, pursuant to Section 4 (6), advance payments of borrowing costs must be apportioned evenly over the period of the advanced payment if they do not only relate to the current and the following calendar year (cf. margin notes 1381 et seq. Austrian Income Tax Guidelines 2000 (EStR 2000)). In such cases, the annual amount due for the business year must be recorded here. A discount (disagio) is subject to Section 4 (6) in the case of cash-basis accountants. Debt issuance costs exceeding the threshold of 900 euros (see margin note 2464 of the Austrian Income Tax Guidelines 2000) must be apportioned over the loan term (see margin note 2463 of the Austrian Income Tax Guidelines 2000 (EStR 2000)). In such cases, the annual amount due for the business year must be recorded here.

46 Code 9258: Profit shares of genuine silent partners

Enter here the profit shares of genuine silent partners to be recognised as operating expenses, which must be recorded in the income tax return of the recipient as income from capital assets (code **856** of Supplement E 1kv) or – if it is a business investment – it must be recorded under code **9090**.

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

Enter here the expenses that were paid by the entrepreneur for himself/herself as contributions to compulsory insurance or to a pension and support scheme pursuant to Section 4 (4) item 1 letters a and b. Contributions to self-employed pension schemes must also be entered here. These expenditures may be recorded in addition to the flat rate deduction referred to in section 17 (1).

48 Codes 9243, 9244, 9245, 9246, 9206, 9207, 9208 and 9209 (company donations)

Enter in these codes the donations made from business assets to donation beneficiaries mentioned in the relevant codes. Any corrections must be recorded under code **9317**.

49 Code 9261 (contributions to a charitable foundation)

Please enter here any contributions for endowments to a charitable foundation. Regarding requirements for deductibility, see Section 4b Austrian Income Tax Act 1988 (EStG 1988). Any corrections must be recorded under code **9322**.

50 Code 9279 (contributions to a charitable foundation not recognised in the previous year)

Discretionary contributions made to a foundation pursuant to Section 4b that were made after 31/12/2023 and could not be recognised in the year of the contribution may be recognised within the subsequent nine years within the scope of **contribution carry-forward** (Section 4b (1) item 3, see also Austrian Income Tax Guidelines 2000 (EStR 2000), margin note 1353).

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

Contributions to the Innovation Foundation for Education and its subsidiary foundations must be entered here. Regarding requirements for deductibility, see Section 4c Austrian Income Tax Act 1988 (EStG 1988). Any corrections must be recorded under code **9325**.

52 Code 9339 (contributions to the Innovation Foundation for Education not recognised in the previous year)

Discretionary contributions made to a foundation pursuant to Section 4c that were made after 31/12/2023 and could not be recognised in the year of the contribution may be recognised within the subsequent nine years within the scope of **contribution carry-forward** (Section 4c (1) item 3, see also Austrian Income Tax Guidelines 2000 (EStR 2000), margin note 1367).

53 Code 9230: Other operating expenses - balance

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

54 Code 9259: Flat-rate operating expenses

If a flat-rate scheme is used, the flat-rate amount for operating expenses must be entered here. **No** entry is required here in cases where an **agriculture and forestry flat-rate scheme** is used. In such cases, Supplement E 1c (sole proprietor) must be used. Similarly, **no** entry needs to be made here when the **commercial full flat rate** for food retail and general goods trade is claimed; in this case, only point 6 of the return needs to be completed.

To claim under the **small entrepreneur flat-rate scheme**, Supplement **E 1a-K** must be used. Only in cases in which, in addition to the profit calculated on a flat-rate basis, a capital gain/loss, a gain/loss on cessation of business or a transition gain/loss must be recorded, must Supplement E 1a be used instead of Supplement E 1a-K (see note 12).

Cash-basis accountants that avail the option of the **flat-rate scheme** referred to in Section 17 (1) must enter here the flat-rate operating expenses of 6% or 13.5%. When using the basic tax-free deduction, in addition to code **9230**, only codes **9100, 9110, 9120, 9160, 9165, 9215, 9217** and **9225** may be entered.

The basic tax-free deduction is applicable if the turnover in the previous year was not more than 320,000 euros. When using the flat-rate scheme, operating revenues are recorded in full, but operating expenses are nevertheless deducted at a flat rate of 13.5% of turnover. For the following earnings, the flat rate is only 6% of revenues: Freelance or commercial earnings from commercial or technical advice, an occupational activity within the meaning of Section 22 item 2 (e.g. GmbH managing directors, supervisory board members with

significant involvement) as well as earnings from a writing, lecturing, scientific, teaching or educational profession.

Apart from the flat-rate deduction, only the following may be deducted:

- expenses for the receipt of goods, raw materials, semi-finished products, auxiliary materials and ingredients (to be entered under code **9100**),
- expenses for wages (including non-wage labour costs), to be entered under code **9120**,
- expenses for third-party wages, insofar as these flow directly into services that form the business purpose of the enterprise (e.g. contract manufacturing of goods), to be entered under code **9110**,
- social security contributions (to be recorded under code **9225**) and
- contributions to self-employed pension schemes (to be recorded under code **9225**)
- travel and commuting expenses, insofar as they are offset by a reimbursement of costs in the same amount; these travel and commuting expenses reduce the relevant turnover for assessment of the flat-rate allowance.
- work space flat-rate deduction (**9215** or **9217**)
- 50% of the cost of a weekly, monthly or annual ticket for public transportation (**9165**)

All other operating expenses are covered by the operating expenses flat rate. This applies, for example, to depreciation (Sections 7, 8 and 13), residual book values of disposed assets, borrowing costs, rents and leases, post and telephone, consumables (combustibles and fuels), energy and water, advertising, legal and consulting costs, commissions (except quantity-dependent purchase commissions - see margin note 4117 Austrian Income Tax Guidelines 2000 (EStR 2000)), office expenses, premiums for business insurance, business taxes, maintenance, cleaning by third parties, vehicle costs, travel expenses (including daily and accommodation allowances) or tips.

If the **VAT net system** is selected (see note 18.4 above), neither is the VAT owed on the basis of supply of goods or other services nor the VAT paid to other entrepreneurs (input VAT) nor a VAT payable to be declared. The operating expenses flat rate is to be valued as a net amount. Irrespective of whether an input VAT flat rate has been selected for the VAT in accordance with Section 14 (1) item 1 Austrian Value Added Tax Act 1994 (UStG 1994) or whether the actual input taxes have been applied, no VAT may be calculated from the flat-rate operating expenses deduction. If the **VAT gross system** is selected (see note 18.3), both the VAT owed on the basis of the supply of goods or other services (under code **9040** or **9050** or – in the case of VAT presentation – under code **9093**) and the input VAT paid to other entrepreneurs (under code **9100** and with regard to third-party services if applicable, under code **9110** or – in the case of VAT net presentation – under code **9233**) must be recognised in the assessment. A VAT payable is entered in code **9230**, and any VAT refund is entered in code **9090**. Since the operating expenses flat-rate deduction must be treated as a net amount,

- the input VAT attributable to operating expenses calculated by an income-based "flat-rate" for the purpose of capital yields tax,
- in the case of claiming the flat-rate input tax scheme according to Section 14 (1) item 1 of the Austrian Value Added Tax Act 1994 (UStG 1994), the flat-rate input tax deduction, and
- the input tax attributable to asset acquisitions

must be presented separately as operating expenses under code **9230**.

When claiming the sportspersons flat-rate scheme, the earnings that are not to be recorded (67%) must not be separated out via code 9259. See note 10.

55 The assessed profit/loss must be transferred to Form E 1 (points 9a, 10a or 11a) , unless corrections or additions are made according to point 5.

56 Re "5. Corrections and additions to assessment of profit according to point 4 (tax increase/decrease calculation)"

56.1 Balance sheet accountants with profit assessment pursuant to **Section 5** are required to make the necessary corrections and additions to the corporate law approaches to assess the correct taxable profit. Unless special codes are provided for the corrections, they must be recorded under code **9290**.

56.2 Balance sheet accountants with assessment of profit pursuant to **Section 4 (1)** and **cash-basis accountants** must make the necessary corrections and additions to assess the correct taxable profit when the entries made in "4. Assessment of profit" do not correspond to the values relevant for tax purposes. Unless special codes are provided for the corrections, they must be recorded under code **9290**.

56.3 Enter here also the adaptations made that ensue from the option of taxing operating capital yields (current income and capital gains) or capital gains on business-related land at a special tax rate or that must not be recorded in the assessment.

57 Code 9276: Investment tax-exempt allowance (10%)

When purchasing or producing depreciable fixed assets, a **tax-exempt investment allowance** (Section 11) can be claimed to reduce profits (see also margin note 3801 et seq. Austrian Income Tax Guidelines 2000 (EStR 2000)). In general, this allowance amounts to **10%** and for assets that can be classified eco-responsible, it is **15%**. The investment tax-exempt allowance (IFB) can only be claimed for a total of a maximum of 1 million euros in acquisition or production costs in the financial year. Assets that have a normal useful economic life of at least four years and are recorded in the books of domestic enterprises or domestic places of business are eligible for this allowance. Certain assets are excluded, e.g. assets that are used to cover an investment-related tax-free profit allowance, buildings and used or low-value assets. The **10%** investment tax-exempt allowance (IFB) for acquisition or production costs must be entered under code **9276**.

58 Code 9277: Investment tax-exempt allowance (15%)

Enter under code **9277** the investment tax-exempt allowance (IFB) of **15%** for acquisition or production costs of assets that can be classified eco-responsible. The content and procedural requirements for this are stipulated in the Ordinance concerning the Eco-Responsible Tax-Exempt Investment Allowance (Öko-IFB-Verordnung), Federal Law Gazette (BGBl) II No. 155/2023 (see also margin note 3808 et seq. Austrian Income Tax Guidelines 2000 (EStR 2000)).

59 Code 9344: Temporarily increased eco-investment tax-exempt allowance (20%)

Provided that acquisition or production costs are charged to the period from **01/11/2025 to 31/12/2026**, a **temporarily increased investment tax-exempt allowance** may be claimed (Section 124b item 480). If the acquisition or production is not completed until after 31/12/2026, the increase is only applicable if the investment tax-exempt allowance for the partial amounts capitalised during the

eligible period is claimed in accordance with Section 11 (4), second sentence. The increased investment tax-exempt allowance amounts to **20%**, provided that the investments do not relate to assets that can be classified eco-responsible (see note **60**).

In the case of long-term investments that began before the eligible period or extend beyond it, a distinction must be made; for more information on this and on the possibility of allocating investments to months preceding the business year or the (preferential) calendar year 2026, see margin note 3830 et. seq. Austrian Income Tax Guidelines 2000 (EStR 2000). In the case of accrual or allocation, only the investment tax-exempt allowance recognised at a rate of 20% may be entered under code **9344**.

60 Code 9345: Temporarily increased eco-investment tax-exempt allowance (22%)

The increased investment tax-exempt allowance amounts to **22%**, provided that the investments are made in assets that can be classified eco-responsible. The content and procedural requirements for this are stipulated in the Ordinance concerning the Eco-Responsible Tax-Exempt Investment Allowance (Öko-IFB-Verordnung), Federal Law Gazette (BGBl) II No. 155/2023 (see also margin note 3808 et seq. Austrian Income Tax Guidelines 2000 (EStR 2000)). The general interpretation of the temporary increase in the investment tax-exempt allowance in note **59** applies accordingly.

61 Code 9337: Investment tax-exempt allowance subject to retroactive taxation

If assets for which an investment tax-exempt allowance has been claimed are removed from the business assets before the end of four years or if they are transferred abroad, the investment tax-exempt allowance must be retroactively taxed in the year of removal or transfer and recognised as an increase in income in code **9337**. Retroactive taxation does not apply in the event of removal from business assets due to force majeure or official intervention or if the asset is transferred to a member state of the European Union or a member state of the EEA in return for payment.

62 Code 9338: Eco-surcharge

In the case of buildings used for residential purposes, an eco-surcharge of 15% can be recognised as an operating expense for expenditures incurred in the assessment year for thermal energy renovations or for the replacement of a fossil fuel-based heating system with a climate-friendly heating system.

63 Code 9240 Corrections for depreciation of fixed assets (e.g. depreciation for wear and tear (AfA), low-value assets, EKR 700 - 708) - code 9130

In particular, corrections made that ensue from Section 8 (e.g. mandatory minimum useful economic life under tax law for buildings) must be entered here. Corrections in depreciation for wear and tear (AfA) related to accelerated building depreciation must be entered under code **9269**. Corrections in depreciation for wear and tear (AfA) related to motor vehicles must be entered under code **9260**.

64 Code 9273: Value adjustment of one-fifth amounts ("legacy receivables")

For business years that start before 1 January 2021, flat-rate bad debt allowances may also be made; the amounts of the value adjustment to be recognised must be distributed evenly over the business year commencing after 31 December 2020 and the subsequent four business years.

65 Code 9274: Provisions for one-fifth amounts ("legacy amounts")

For business years that start before 1 January 2021, flat-rate provisions may also be formed; the reserve amounts to be taken into account must be distributed evenly over the business year beginning after 31 December 2020 and the following four business years.

66 Code 9260: Corrections to motor vehicle expenses

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

67 Code 9270: Corrections to rental and property lease expenses, other leasing (EKR 740-743, 744-747) – code 9180

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

68 Code 9280: Corrections to advertising, marketing promotion and representation expenses, donations, tips (EKR 765 - 769) - code 9200

In particular, corrections ensuing from Section 20 (1) item 3 (cf. margin note 4808 et seq. Austrian Income Tax Guidelines 2000 (EStR 2000)) must be entered here.

69 Code 9257: Corrections regarding remuneration for labour and processing services

Section 20 (1) items 7 and 8 stipulate that wages, certain remuneration for transfer of personnel to a new entity, pensions, pension payments upon retirement and voluntary severance payments are no longer fully deductible. If the deduction restriction applies, enter under code **9257** the non-deductible amount to correct the value in code **9120** or **9110**.

70 All income from **transfer of business capital** (current income, not capital gains) including current income from cryptocurrencies that can be taxed at a special tax rate must be excluded from the tax result of Supplement E 1a by means of entry under code **9283**. This applies both to domestic capital assets subject to final taxation with the capital yields tax (KESt), provided that this is included in the result of assessment of profit as referred to in point 4, as well as to foreign capital yields and current income from cryptocurrencies, regardless of whether capital yields tax was withheld. When exercising the standard taxation option pursuant to point 7.1 of Form E 1, this income must be transferred to codes **780/782/784** or **917/918/919**. Otherwise, domestic income subject to final taxation with capital yields tax (KESt) must not be included in Form E 1 at all, while foreign income that is taxable at a special tax rate and current income from cryptocurrencies must be included under the codes provided for this purpose in the Form E 1.

71 As a general rule, income from realised value appreciation in the course of business of capital assets, derivatives and realised value appreciation of cryptocurrencies is taxable at the special tax rate, unless the standard taxation option

pursuant to point 7.1 of form E 1 is exercised. Section 6 item 2 letter c provides for an offsetting in the event of a coincidence of asset value gains and losses. Codes **9305** (see note 72) and **9289** (see note 73) are used to implement this taxation sequence.

72 Enter under code **9305** any corrections that may ensue from the correct assessment of capital gains/losses that affect business capital assets in which regard the special tax rate must be applied. This may be necessary, for example, if the asset value gains under corporate law recorded in point 4 differ from the tax due to differences in the valuation of investment (fair value on the one hand or limitation by acquisition costs pursuant to Section 6 item 5 on the other). The result that may have to be adapted here regarding asset value gains/losses is subsequently decisive.

73 Code 9289 has a double function:

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

The capital gains and capital losses must be recorded in the pre-columns and from that, the balance is to be formed. If it is negative, only 55% of it may be offset against the other earnings of the business. In this case, 45% of the negative balance must be entered under the **9289** code with a **positive** sign. This means that 45% of the loss is added and the result from point 5 (possibly corrected using code **9305**) is corrected in accordance with Section 6 item 2 letter c.

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

74 Realised capital gains/losses in connection with **business-related land** are subject to taxation at a special tax rate, provided that no exception to a special tax rate applies pursuant to Section 30a (3) and (4). However, the standard taxation option may be exercised pursuant to point 7.1 of Form E 1. Section 6 item 2 letter d provides for offsetting if asset value gains and losses coincide. Codes **9285** (see note 75) and **9316** (see note 76) are used to implement this taxation sequence.

75 Enter under **9285** any corrections that may be necessary to ensure correct balancing pursuant to Section 6 item 2 letter d or recording of the correct tax on asset value gains. This may be necessary, for example, because business real estate under Section 30 (4) must be taxed at a flat rate, or differences exist between assessment under corporate law and tax assessment of the invested value and these circumstances have not been reflected in the assessment of profit referred to in point 4, because the corporate law result has been recorded in that assessment. If the real estate income tax was recognised to reduce profits, this

must also be corrected here. The result regarding asset value gains/losses, which may have to be adapted here, is decisive.

76 Code 9316 has a double function:

On the one hand, it serves to implement the offsetting provision of **Section 6 item 2 letter d**. According to this, apportioned value depreciation and losses from the sale of business-related land, for which the special tax rate applies to appreciation in value, must be offset with priority against positive income from the sale or write-up of such land of the same business. A remaining negative overhang may only be compensated for one-half.

The capital gains and capital losses must be recorded in the pre-columns and from that, the balance is to be formed. If it is negative, only 60% of it may be offset against the other earnings of the business. In this case, 40% of the negative balance must be entered under the **9316** code with a **positive** sign. This means that 40% of the loss is added and the result from point 5 (possibly corrected using code **9285**) is corrected in accordance with Section 6 item 2 letter d.

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

77 If you exercise the **standard taxation option** for **income from utility easements or in connection with flood protection measures**, from which a withholding tax of 10% has been withheld (point 7.3 in Form E 1), this income will be taxed according to the general tax rate. Enter the income under code **9326**; if the income is not set at 33% of the amount paid out, it must be substantiated by an expert opinion.

78 Code 9010: A change was made in the method for assessment of profit (Section 4 (10)):

Enter under code **9010** - always in the full amount - a transition profit to be recorded in the relevant assessment. A transition loss must only be entered here in full if it is not to be spread over seven years (e.g. in cessation of business). Transition losses that must be spread over seven years must be recognised in a one-seventh apportioning under code **9242**.

79 Code 9242: One-seventh amounts from a transition loss in the current year and/or a previous year:

The one-seventh apportioning attributable to the relevant business year must be entered here for a transitional loss sustained by the business in the current year or a previous year.

80 Code 9247: Surcharge/discount pursuant to Section 4 (2):

Pursuant to Section 4 (2) item 2 Austrian Income Tax Act 1988 (EStG 1988), errors that originate in the year 2003 or later and span multiple periods may be corrected ex officio or upon application by an adjustment in the first year not

subject to the statute of limitations, provided that they related to periods subject to the statute of limitations and the error may have an impact on a year not subject to the statute of limitations. For more information, see margin notes 650 et seq. of the Austrian Income Tax Guidelines 2000 (EStR 2000).

81 Code 9290: Other changes – balance

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

82 Tax-free profit allowance

Please note, in the event of **capital gains** on business-related land and business capital assets: If such asset value gains are taxed at the special tax rate (non-exercise of the standard taxation option pursuant to point 7.1 or point 7.2 of Form E 1 and entry in the code numbers provided for the application of the special tax rates), the tax-free profit allowance attributable to these gains must be deducted from this income and must not diminish the income subject to the standard tax rate. Under codes **9221**, **9227** and **9229**, only the tax-free profit allowance attributable to the income subject to the standard tax rate may be recognised in this case. In this case, the value reduced by the applicable tax-free profit allowance must be entered in form E 1 under the relevant codes.

83 Code 9221: Basic tax-free allowance

A tax-free profit allowance is available in the amount of 15% of the profit (without capital gain on sale and/or disposal), but to a maximum of 4,950 euros per person and per assessment year.

84 Waiver of basic tax-free allowance

Since as a rule, the basic tax-free allowance is granted in the income tax procedure without submitting an application, you have the option of waiving it.

85 Code 9227: Investment-related tax-free profit allowance for tangible assets

To the extent that profit (excluding profit on sale and/or disposal) exceeds the assessment basis for the basic tax-free allowance, an investment-related tax-free profit allowance can be claimed provided that it is covered by the acquisition or manufacture of certain tangible assets (see margin note 3828 of the Austrian Income Tax Guidelines 2000 (EStR 2000)).

The assessment basis for the tax-free profit allowance always includes capital gains on business capital assets and business-related land, while capital yields eligible for final taxation (current income, not asset value) are only included if they are taxed at the standard rate on the basis of an application for standard taxation (point 7.1 of form E 1) and are recorded in Form E 1 under codes **780/782/784** or **917/918/919**. The percentage of the tax-free profit allowance is staggered (Section 10 (1)). In code **9227**, enter the amount that is to be treated as an exemption pursuant to Section 10.

86 Code 9229: Investment-related tax-free profit allowance for securities

To the extent that profit (excluding capital gains) exceeds the assessment basis of the basic tax-free allowance, an investment-related tax-free profit allowance can be claimed provided that it is covered by the acquisition of securities (Section 14 (7) item 4).

The assessment basis for the tax-free profit allowance always includes capital gains on business capital assets and business-related land, while capital yields (Section 27 (2) items 1 and 2) are only included if they are taxed at the standard rate on the basis of an application for standard taxation (point 7.1 of form E 1) and are recorded in Form E 1 under codes **780/782/784** or **917/918/919**. The percentage of the tax-free profit allowance is staggered (Section 10 (1)). In code **9229**, enter the amount that is to be treated as an exemption pursuant to Section 10.

87 Code 9234: Tax-free profit allowance subject to retroactive taxation (Section 10)

Enter here a tax-free profit allowance that is subject to a retroactive taxation. Concerning retroactive taxation, see in particular margin note 3860j of the Austrian Income Tax Guidelines 2000 (EStR 2000).

88 Code 9020: Sale or disposal/cessation of the business

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

89 Code 9021: Tax exempt allowance for capital gain on sale and/or disposal

In the case of sale and/or disposal or cessation of the entire business, a tax-exempt allowance of up to 7,300 euros (or a pro-rata allowance in the case of sale of part of a business/co-entrepreneurship) may be recognised under code **9021**. The tax-exempt allowance may not exceed the capital gains according to code **9020**. If this option is exercised, an apportioning of the capital gains on sale and/or disposal over three years is not permitted. If the requirements for application of half the tax rate are met or if the business is sold for an annuity, no tax-exempt allowance may be recognised.

90 Code 9030: Amount of profit or loss to be separated out

See also note 1.4. In particular, under code **9030**, enter **foreign profits** (foreign profits related to permanent places of business) - without a sign - which are tax-free in Austria and are therefore **not** included in the income tax base. **Foreign losses** (losses related to foreign permanent places of business) - with a negative sign - must also be entered here if they should not be included in the income tax assessment base (cf. margin note 210 Austrian Income Tax Guidelines 2000 (EStR 2000)). Entries without a sign (profits or portions of profits) reduce the taxable profit (however, they must be recognised by entering them under code **440** of the income tax return for the progression proviso); entries with a negative sign (losses or parts of losses) reduce the taxable loss (and must not be included under code **746** or **944** of the income tax return).

An entry is therefore made here for:

- foreign profits that are tax-free in Austria on the basis of a double taxation agreement and
- foreign losses that should not be included in the tax base for assessment of income tax (cf. margin note 210 of the Austrian Income Tax Guidelines 2000).

If the entire profit is tax-exempt, the amount to be entered in code **9030** corresponds to the assessed taxable profit. If the entire loss may not be compensated, the amount of the loss to be entered in code **9030** corresponds to the taxable loss.

If only part of the operating profit is tax-exempt (e.g. the profit from the foreign permanent place of business), the profit of that place of business that is to be excluded will be entered under code **9030**. If a loss attributable to a foreign permanent place of business is not compensated pursuant to margin note 210 Austrian Income Tax Guidelines 2000 (EStR 2000), the loss from this permanent place of business is separated out (added to the calculation) by entering it under code **9030**.

Enter also under this code any loss/parts of loss that are attributable to the legal successor or legal predecessor in cases of **gratuitous transfer of source of income** due to a aliquot deferral of income (see margin note 109 Austrian Income Tax Guidelines 2000 (EStR 2000)). In such cases, a complete Supplement E 1a must be completed by (for) both the legal predecessor and the legal successor; in the case of the legal predecessor, the share attributable to the legal successor must be separated out under code **9030**, while the legal successor must separate out the share attributable to the legal predecessor under code **9030**.

91 The assessed **taxable profit/loss** without advantages in tax rates on capital yields (current income and asset value) and realised appreciation of business capital must be transferred to Form E 1 under points 9.1, 10.1 or 11.1.

Re " 6. Balance sheet items (ONLY for balance sheet accountants pursuant to Section 4 (1) or 5)"

Only balance sheet accountants are subject to the requirement to enter information as per the balance sheet in codes **9300** to **9370**:

92 Code 9300: Transfers to private assets (less private contributions to assets), EKR 96

Enter here the total transfer to private assets recorded in accounts EKR 960 - 969 ("Private and offsetting accounts for sole proprietorships and business partnerships") after deduction for private contributions. If private contributions exceed transfers to private assets, the surplus should be entered with a negative sign.

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

Enter here the sum of the values in accounts EKR 020 ("undeveloped land"), 021 ("developed land") and 022 ("agricultural land"). Accounts EKR 031 - 039 must be excluded from the entry.

94 Code 9320: Buildings on own property (EKR 030, 031)

Enter here the value in account EKR 030 "Business and commercial buildings on own property" and EKR 031 ("Residential and social buildings on own property"). Accounts EKR 032 - 039 must be excluded from the entry. If indirect depreciation is chosen, the acquisition or production costs or apportioned value must be shown in this code; if direct depreciation is chosen, the relevant residual book value must be shown. Once the depreciation method has been chosen, it must be retained.

95 Code 9330: Long-term financial assets (EKR 08 - 09)

Enter here the sum of the values in accounts EKR 08 - 09. Specifically, this relates to the following accounts: 080 ("Shares in affiliated companies"), 081 ("Shares in joint

ventures"), 082 ("Investment participation in affiliated [associated] companies"), 083 ("Other investments"), 084 ("Loans to affiliated companies"), 085 ("Loans to companies where a participating interest exists"), 086 ("Other loans"), 087 ("Shares in corporations without investment character"), 088 ("Shares in business partnerships without investment character"), 090 ("Co-operative shares without investment character"), 091 ("Shares in investment funds"), 092 - 093 ("Fixed income securities", 094 - 097 ("Other long-term financial assets, book-entry securities"), 098 ("Prepayments made") and 099 ("Accumulated depreciation").

96 Code 9340: Inventories (EKR 100 - 199)

Enter here the sum of the values in accounts EKR 100 - 199. Specifically, this relates to the following accounts: 100 - 109 ("Indirect procurement costs"), 110 - 119 ("Raw materials"), 120 - 129 ("Purchased parts"), 130 - 134 ("Auxiliary materials"), 135 - 139 ("Consumables"), 140 - 149 ("Work in progress"), 150 - 159 ("Work completed"), 160 - 169 ("Goods"), 170 - 179 ("Services not yet billable"), 180 ("Prepayments made") and 190 - 199 ("Value adjustments").

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

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

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

Enter here the sum of the values in accounts EKR 304 - 309 ("other provisions").

99 Code 9363: General provisions for other contingent liabilities

For business years beginning after 31 December 2022, flat-rate provisions are also permissible for tax purposes subject to the requirements of Section 201 (2) item 7 of the Austrian Commercial Code (UGB).

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

Enter here the sum of the values in accounts EKR 311 - 319. Specifically, this relates to accounts 311 - 317 ("liabilities to credit institutions") and 318 - 319 ("liabilities to financial institutions").

101 In the case of claiming the full commercial flat rate for **grocery retailers**, please fill in (only) point 6 of Supplement E 1a. The information from point 7 (codes **9006, 9010, 9242, 9020** and **9021**) must be copied as a netted sum to point 11.1 of Form E 1.

102 Land transferred to private assets at book value

If land has been transferred from business assets to private assets at book value, it must be recognised under this code with the data provided. In the case of undeveloped land, there is no requirement to enter book value attributable to the building. If more than three land plots have been transferred to private assets, please indicate this with the number of land plots thus transferred. When exercising the option pursuant to Section 24 (6), do not make entries for the relevant property here.

103 Industry codes

The industry codes (BKZ) have been derived from the ÖNACE 2025 (Austrian version of NACE = European classification of economic activities). Enter the three-digit number (BKZ) in the space provided in Forms E 1a, E 1a-K, K 1 or K 2a.

The three-digit industry code corresponds to the first three digits (with a leading zero) of the ÖNACE. As a rule, this can be ascertained from the notification from the Federal Statistics Office in Austria, enabling a classification to be made easily.

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

If in exceptional cases no notification is received from Statistics Austria, a specific assignment of an activity to the industry code can be found at the internet address of statistic.at under "Classifications - Classification database - Economic sectors - ÖNACE 2025". The display can be searched using the ÖNACE structure.

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

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

Economic activities are divided into sections in the table below.

Please also note the explanations about mixed farms in note 13 section B of this help sheet.

BKZ	ECONOMIC ACTIVITIES
A	Agriculture, forestry and fisheries
011	Cultivation of primary and secondary plants
012	Cultivation of perennial plants
013	Operation of tree nurseries and cultivation of plants for breeding purposes
014	Animal husbandry
015	Mixed agriculture
016	Provision of agricultural services and post-harvest activities
017	Hunting, trapping and related activities
021	Forestry
022	Logging
023	Collecting of wild products (excluding wood)
024	Provision of forestry and logging services
031	Fisheries
032	Aquaculture
033	Provision of fisheries and aquaculture services
B	Mining and quarrying of stone and earths
051	Coal mining
052	Lignite mining
061	Extraction of petroleum
062	Extraction of natural gas
071	Iron ore mining
072	Non-ferrous metal ore mining
081	Extraction of natural stones, gravel, sand, clay and kaolin
089	Other mining: quarrying of stone and earths (not otherwise specified)
091	Provision of services for extraction of oil and natural gas
099	Provision of services for other mining and quarrying of stones and earths
C	Manufacture of goods
101	Slaughtering and meat processing
102	Fish processing
103	Fruit and vegetable processing
104	Production of vegetable and animal oils and fats
105	Production of dairy products and ice cream
106	Grinding and hulling mills, production of starch and starch products
107	Production of baked goods and pasta
108	Production of other foods
109	Production of animal feed
110	Beverage production
120	Tobacco processing
131	Textile processing and spinning
132	Weaving
133	Finishing of textiles and clothing
139	Manufacture of other textile goods
141	Manufacture of clothing from knitted and crocheted fabrics
142	Manufacture of other clothing and clothing accessories
151	Tanning, dyeing and finishing of leather and hides; manufacture of luggage, handbags, saddlery and harness
152	Manufacture of shoes
161	Sawmills, planers and processing and finishing of timber
162	Production of other wood, cork, wicker and plaited products
171	Production of wood and pulp, paper, cardboard and paper board
172	Manufacture of goods from paper, cardboard and paper board
181	Production of printed matter
182	Reproduction of pre-recorded sound, image and data carriers
191	Coking plant
192	Production of mineral oil products and fossil fuels
201	Manufacturer of chemical raw materials, fertilisers and nitrogen compounds; plastic and synthetic rubber in primary moulds
202	Manufacture of pesticides, plant protection and disinfectants
203	Manufacture of paints, printing inks and putties
204	Manufacture of soaps, detergents, cleaning and polishing materials
205	Manufacture of other chemical products
206	Manufacturing of chemical fibres
211	Production of pharmaceutical raw materials
212	Manufacture of pharmaceutical specialities and other pharmaceutical products
221	Manufacture of rubber goods
222	Manufacture of plastic goods
231	Manufacture of glass and glassware
232	Manufacture of refractory ceramic materials and goods
233	Manufacture of ceramic building materials
234	Manufacture of other porcelain and ceramic products
235	Production of cement, lime and fired plaster
236	Manufacture of products from concrete, cement and plaster
237	Machining and processing of natural stones and stones (not otherwise specified)
239	Manufacture of abrasive products and abrasives on a backing, and other products made from non-metallic minerals (not otherwise specified)
241	Production of pig iron, steel and ferro-alloys
242	Manufacture of steel pipes, pipe fittings, pipe plugs and pipe connectors made of steel
243	Other initial processing of iron and steel
244	Production and initial processing of non-ferrous metals
245	Foundries

BKZ	ECONOMIC ACTIVITIES
251	Steel and light metal construction
252	Manufacture of metal tanks and containers
253	Manufacture of weapons and ammunition
254	Manufacture of forged, pressed, drawn and stamped parts, rolled rings and powder metallurgy products
255	Surface finishing and heat treatment; metal processing (not otherwise specified)
256	Manufacture of cutlery, tools, locks and fittings of base metal
259	Manufacture of other metal goods
261	Manufacture of electronic components and printed circuit boards
262	Manufacture of data processing equipment and peripheral equipment
263	Manufacture of devices and equipment for telecommunications technology
264	Manufacture of consumer electronics devices
265	Manufacture of measuring and control instruments and of clocks
266	Manufacture of radiation and electrotherapy devices and electromedical devices
267	Manufacture of optical and photographic instruments and devices, and of magnetic and optical data carriers
271	Manufacture of electric motors, generators, transformers and electricity distribution and switching equipment
272	Manufacture of batteries and accumulators
273	Manufacture of cables and electrical installation material
274	Manufacture of electric lamps and lights
275	Manufacture of household appliances
279	Manufacture of other electrical equipment and devices
281	Manufacture of non-sector-specific machines
282	Manufacture of other non-sector-specific machines
283	Manufacture of agricultural and forestry machinery
284	Manufacture of machine tools
289	Manufacture of machines for other specific industries
291	Manufacture of automobiles and automobile engines
292	Manufacture of bodywork, superstructures and trailers
293	Manufacture of parts and accessories for motor vehicles
301	Ship and boat building
302	Rail vehicles construction
303	Aerospace engineering
304	Manufacture of military combat vehicles
309	Manufacture of vehicles (not otherwise specified)
310	Manufacture of furniture
321	Production of coins, jewellery and similar products
322	Manufacture of musical instruments
323	Manufacture of sports equipment
324	Manufacture of toys
325	Manufacture of medical and dental apparatus and materials
329	Manufacture of products (not otherwise specified)
331	Repair and maintenance of metal products, machines and equipment
332	Installation of machinery and equipment (not otherwise specified)
D	Power supply
351	Electricity supply
352	Gas supply
353	Heat and cooling supply
354	Activities of electricity and natural gas brokers
E	Water supply; sewage and waste disposal and clean-up of environmental pollution
360	Water supply
370	Sanitation
381	Collection of waste
382	Recycling of waste
383	Waste disposal without recycling
390	Clean-up of environmental pollution and other activities in waste recycling
F	Construction
410	Construction of buildings
421	Construction of roads and railway lines
422	Constructions of utilities
429	Other civil engineering
431	Demolition work and preparatory site work
432	Construction installation
433	Other expansions
434	Specialised building construction works
435	Specialised civil engineering works
436	Agency activities for specialised construction professions
439	Other specialised construction activities
G	Trade
461	Trade brokerage
462	Wholesale of agricultural commodities and live animals
463	Wholesale of food, beverages and tobacco products
464	Wholesale trade in consumer goods and consumables
465	Wholesale of information and communication technology equipment
466	Wholesale of other machines, equipment and accessories
467	Wholesale trading of motor vehicles, motor cycles, and their parts and accessories
468	Other wholesale
469	Wholesale without a distinct focus
471	Retail sale of goods of various kinds
472	Retail sale of food, beverages and tobacco products

BKZ	ECONOMIC ACTIVITIES
473	Motor fuel retail
474	Retail sale of information and communication technology equipment
475	Retail sale of other household appliances, textiles, do-it-yourself and furnishing needs
476	Retail of publishing products, sports equipment and toys
477	Retail sale of other goods (not including motor vehicles and motorcycles)
478	Retail sale of motor vehicles, motor cycles, and their parts and accessories
479	Agency activities for the retail trade
H	Transportation and storage
491	Passenger transport by rail
492	Goods carriage by rail
493	Other land passenger transport
494	Road transport of goods, removal transport
495	Transport in long-distance pipelines
501	Passenger transport in maritime and coastal shipping
502	Goods transport in maritime and coastal shipping
503	Passenger transport in inland waterways
504	Goods transport in inland waterways
511	Passenger transport in aviation
512	Cargo transportation in aviation and space transport
521	Storage
522	Provision of other transport services
523	Agency activities for transport
531	Postal services provided by universal service providers
532	Other postal, courier and express services
533	Agency activities for postal, courier and express services
I	Accommodation and gastronomy
551	Hotels, inns and guest-houses
552	Holiday dwellings and similar accommodation facilities
553	Campsites
554	Agency activities for accommodation services
559	Other accommodation facilities
561	Restaurants, pubs, snack bars, cafés, ice cream parlours, etc.
562	Caterers and provision of other catering services
563	Dispensing of drinks
564	Agency activities for gastronomic services
Y	Publishing, broadcasting, and creation and processing of media content
581	Publishing of books and magazines; other publishing (not including software)
582	Publishing of software
591	Production of films and television programs, their rental and distribution, cinemas
592	Recording studios; production of radio contributions; publishing of pre-recorded sound carriers and music
601	Radio broadcasters and distribution of audio content
602	Television broadcasters and distribution of video content
603	News agencies and other distribution of media content
K	Telecommunications, software development, IT consulting and provision of other services for information technology and computer infrastructure
611	Wired, wireless and satellite telecommunications
612	Resale and agency activities for telecommunications
619	Other telecommunications
621	Programming activities
622	Provision of IT consulting services and operation of data processing facilities
629	Provision of other information technology services
631	Data processing, hosting and related activities
639	Web search portals and provision of other information services
L	Provision of financial and insurance services
641	Central banks and credit institutions
642	Holding companies and financing conduits
643	Trusts and other funds and similar finance institutions
649	Other financing institutions
651	Insurance
652	Reinsurance
653	Pension funds
661	Activities related to financial services
662	Activities related to insurance services and pension funds
663	Fund management
M	Real estate and housing
681	Purchase and sale of own land, buildings and apartments, and development of land
682	Rental, leasing of own or leased land, buildings and apartments
683	Brokerage and management of land, buildings and apartments for others
N	Provision of freelance, scientific and technical services
691	Legal advice
692	Auditing and tax advice; accounting
701	Administration and management of enterprises and businesses
702	Business consulting
711	Architectural and engineering offices
712	Technical, physical and chemical analysis
721	Research and development in the field of natural sciences, engineering, agricultural sciences and medicine
722	Research and development in the field of law, economics, social sciences, linguistics, cultural studies and art

BKZ	ECONOMIC ACTIVITIES
731	Advertising
732	Market and opinion research
733	Public relations consultancy
741	Textile, jewellery, graphic and similar design studios
742	Photography and photo laboratories
743	Translation and interpreting
749	Other scientific and technical activities (not otherwise specified)
750	Veterinary medicine
O	Provision of other economic services
771	Rental of motor vehicles
772	Rental of consumer goods
773	Rental of machines, devices and other movable property
774	Leasing of non-financial intangible assets (excluding copyrights)
775	Agency activities for rental and leasing of movable property and non-financial intangible assets
781	Agency services for labour
782	Provision of workers and other personnel services
791	Travel agencies and tour operators
799	Provision of other reservation services
800	Guard and security services and detectives
811	Janitorial services
812	Cleaning of buildings, streets and means of transport
813	Gardening and landscaping and provision of other horticultural services
821	Secretarial and typing services, copy shops
822	Call centres
823	Trade fair, exhibition and congress organisers
824	Agency activities for provision of economic services for enterprises and private individuals (not otherwise specified)
829	Provision of economic services for enterprises and private individuals (not otherwise specified)
P	Public administration, defence and social security
841	Public administration
842	Foreign affairs, defence, justice, public security and order
843	Social security
Q	Education and teaching
851	Kindergartens and preschools
852	Primary schools
853	Secondary schools and post-secondary non-tertiary education
854	Tertiary teaching
855	Other teaching
856	Provision of teaching services
R	Health and social care
861	Hospitals
862	Medical and dental practices
869	Healthcare not otherwise specified
871	Nursing homes
872	In-patient facilities for psychosocial care, combating addiction, etc.
873	Retirement homes and homes for the elderly and disabled
879	Other homes (excluding convalescent homes and holiday homes) and activities for in-patient care
881	Social care for the elderly and disabled
889	Other social services (not including homes)
S	Art, sports and recreation
901	Creative art activities
902	Performing arts
903	Provision of services for creative art activities and performing arts
911	Libraries and archives
912	Museums, collections, historical sites and monuments
913	Conservation, restoration and other supporting activities for cultural heritage
914	Botanical and zoological gardens and nature parks
920	Gaming, betting and lottery services
931	Provision of sports services
932	Provision of other entertainment and recreation services
T	Provision of other services
941	Business and employer associations, professional organisations
942	Workers' associations
949	Church associations; political parties and other interest groups and associations
951	Repair and maintenance of data processing and telecommunications equipment
952	Repair and maintenance of consumer goods
953	Repair and maintenance of motor vehicles and motorcycles
954	Agency activities for the repair and maintenance of data processing equipment and consumer goods, as well as motor vehicles and motorcycles
961	Laundries and chemical cleaning
962	Hairdressers and beauty salons, day spas and similar
963	Funeral services
964	Agency activities for predominantly personal services
969	Provision of other predominantly personal services
U	Private households with domestic staff and production of goods and provision of services by private households for own use without a distinct focus
970	Private households with domestic staff
981	Production of goods by private households for their own use without a distinct focus
982	Provision of services by private households for their own use without a distinct focus
V	Extraterritorial organisations and agencies
990	Extraterritorial organisations and agencies