AUDITOREA
TAX • ACCOUNTING • AUDIT

Bonus for decline in sales Austria



Who?

✓ Registered office or permanent establishment in Austria
✓ Operational activity in Austria in the given period
✓ Decline in turnover of at least 40 % in the given period

Who is not entitled?

✓ Companies in insolvency proceedings
✓ Applicants who are not engaged in business activities within the meaning of the corporate tax law
✓ Newly established companies that have not generated any turnover before 1 November 2020

For which period?

✓ November 2020 to June 2021
✓ Decline in sales of at least 40% in a calendar month, the bonus can be applied for this calendar month.
✓ For calendar months for which Fix Cost Compensation (FKZ) 800.000 / loss compensation has already been applied for, the FKZ 800.000 15% advance payment is not being granted
✓ For November / December 2020, no bonus if lockdown sales replacement (Umsatzersatz) is claimed, unless lockdown sales replacement is repaid
✓ An application for the bonus for November 2020 or December 2020 precludes a later application for a lockdown sales replacement II.

How much?

✓ 30 % of the decline in turnover - 15 % bonus + 15 % advance FKZ 800.000
✓ 15 % advance FKZ 800.00 only if
  ✓ Conditions for the granting of an FCC 800.00 are fulfilled AND
  ✓ obligation to apply for FCC 800.000 by 31.12.2021
✓ max EUR 30 000 / month
✓ min 100 EUR

Period to compare with?

✓ March 2019 to February 2020
a) Turnover in VAT return (UVA) for the month of the comparison period or average of the quarterly UVA of the comparison period
b) Average in the last annual VAT assessment
c) Average of the sales in the last annual income tax assessment
d) Average turnover in the UVAs up to 31 October 2020 divided by the number of months from the first turnover.
✓ The turnover not taxable in Austria but subject to Austrian income tax is to be calculated either according to c) or d).

From when?

✓ November and December 2020 can be applied for from 16 February 2021 until 15 April 2021
✓ For all other months from the 16th of the following calendar month until the 15th of the third following calendar month (e.g. for January from 16 February until 15 April 2021)

Your Auditorea team