



## AUSTRIA

Chapter prepared by

Walter Linszbauer (kfz@wko.at)

### **FFOE**

Fachverband der Fahrzeugindustrie Österreichs

Wiedner Hauptstrasse 63

A-1045 WIEN

Tel :+43 5 90 900 48 00

Fax:+43 5 90 900 289

[www.fahrzeugindustrie.at](http://www.fahrzeugindustrie.at)

[www.automotiveindustry.at](http://www.automotiveindustry.at)

# 1. TAXES ON ACQUISITION

## 1.1. VAT (Umsatzsteuer)

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All vehicles (new, second hand, passenger cars, caravans, commercial vehicles, buses etc) are subject to VAT at a rate of 20%, calculated on the invoice price, when the vehicle is acquired from a taxable person registered for VAT.

VAT is levied on the effective invoice price (including pollution tax - 1.2).

A person registered for VAT is allowed to deduct the VAT (through input VAT) on the purchase of commercial vehicles for professional use. With the exception of certain exemptions like cars for driving schools and taxis, deductions are not allowed for passenger cars and combination cars.

## 1.2. Fuel consumption/pollution tax (Normverbrauchsabgabe - NoVA)

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NoVA is levied on the purchase price (net) or commercial leasing fee of new passenger cars and motorcycles and on passenger cars and motorcycles not yet registered nationally. There are tax exemptions *inter alia* for electric or electrohydraulic cars, cars in driving schools, taxis, ambulances, vehicles for diplomatic use and vehicles for disabled persons.

**The percentage is calculated as follows:**

**Motorcycles exceeding cc 125 cm<sup>3</sup>:**

*0.02% x (cylinder capacity in cm<sup>3</sup> minus 100 cm<sup>3</sup>)*

**Passenger cars (including mini-buses, caravans) & combination cars:**

*2% x (fuel consumption in litres minus 3 l, respectively minus 2 l for diesel vehicles); NoVA must not exceed 16% of the invoice price.*

The fuel consumption is calculated according to EU-Directive 1980/1268/EEC (updated with 2004/3/EEC) based on the Motor Vehicle Emission Group-Cycle (MVEG-Cycle).

The NoVA can be refunded for rental/leasing cars exported from Austria based on the common value of the car.

Since 1.1.2007 the NoVA can also be refunded for vehicles exported from Austria in proportion with the common value of the vehicle.

NoVA is incorporated in the basic retail price of the vehicle and VAT is applied to the total.

### 1.2.1. Bonus-Malus-System for CO<sub>2</sub>-, NO<sub>x</sub>- and air-polluting particles-emissions (valid from 1. July 2008):

Effective from 1 July 2008 a new Bonus-Malus-System has been incorporated into the NoVA tax-system in order to promote environmental-friendly cars and combination vehicles in Austria. In recent years further emission restrictions and incentives have been introduced into the system

The Bonus-Malus-System does not apply to motorcycles and to cars and combination vehicles exempted from NoVA-tax.

A detailed description of the Bonus-Malus-System including the specific time frame is shown in the following table:

VEHICLE TYPE	EMISSIONS	BONUS/MALUS			
<b>valid from 1 July 2008 –</b>					
all cars and combination vehicles	CO2<120 g/km	BONUS (=NoVA-tax deduction) of max. € 300			
all cars and combination vehicles	without CO2 emission-data being available	BONUS/MALUS (=NoVA-tax deduction/tax charge) CO2-emission will be based on the formula: <i>fuel consumption x 25</i> (Diesel: <i>fuel consumption x 28</i> ). In case that no fuel consumption data is available CO2-emission will be based on 1/10 of the kilowatts increased by 3 grams (Diesel: 2 grams)			
Diesel-engined cars and combination vehicles	air-polluting particles >0.005 g/km	MALUS (=additional NoVA-tax charge) of € 300			
<b>+</b>					
	<b>valid from 1 January 2010 until 28 February 2011</b>	<b>valid from 1 March 2011 until 31 December 2012</b>		<b>From 2013</b>	
all cars and combination vehicles	CO2>160 g/km	MALUS (=additional NoVA-tax charge)  € 25 per g/km exceeding 160 g/km	CO2>160 g/km	MALUS (=additional NoVA-tax charge)  € 25 per g/km exceeding 160 g/km + € 25 per g/km exceeding 180 g/km + € 25 per g/km exceeding 220 g/km	CO2>150 g/km: MALUS € 25 per g/km exceeding 150 g/km + € 25 per g/km exceeding 170 g/km + € 25 per g/km exceeding 210 g/km
<b>+</b>					
<b>valid from 1 July 2008 -</b>					
Unleaded-engined cars and combination vehicles	NOx<60 g/km	BONUS (=NoVA-tax deduction) of max. € 200			
Diesel-engined cars and combination vehicles	NOx<80 g/km + air-polluting particles<0.005 g/km	BONUS (=NoVA-tax deduction) of max. € 200			
<b>+</b>					
<b>valid from 1 July 2008 until 31 August 2012</b>					
cars and combination vehicles engined with:	<ul style="list-style-type: none"> <li>•HYBRID-engine</li> <li>•E85 fuel</li> <li>•Compressed Natural Gas(CNG)</li> <li>•BIOGAS</li> <li>•Liquefied Petroleum Gas (LPG)</li> <li>•HYDROGEN</li> </ul>	BONUS (=NoVA-tax deduction) of max. € 500			
<b>TOTAL:</b>					
All the relevant BONUS-tax breaks (max. € 500) and MALUS-tax charges are cumulated and added to the ordinary NoVA-tax.					

### 1.3. Tax allowances

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Taxable persons have several possibilities to use the acquisition and the operation of a business vehicle in their financial records.

- **Deduction of VAT/other tax benefits**  
For business vehicles that are not passenger cars or combination cars (exception: cars for driving schools, taxis, or leasing companies) the VAT of the purchase price can be deducted. For investing into such type of vehicles also a tax allowance (Gewinnfreibetrag §10 EStG) of 13% of the company's profit at a maximum of € 100,000 can be granted if the company's profit exceeds € 30,000.
- In case of the sale of a vehicle owned for at least seven years, the profit resulting from the difference between the selling price and the registered book value can be deducted from the acquisition price of new goods (instead of being treated like profit from sale).
- Depreciation can be applied to all vehicles as long as they are used for business purposes.  
Depreciation of a vehicle is generally calculated over 8 years (passenger cars) or 3 - 10 years (all other vehicles) on the basis of the purchase price (including pollution tax and VAT as long as it is not deductible); If the value of a car is such that it is considered as a luxury product (purchasing price exceeding € 40,000) only the percentage up to this amount of the purchase price (including all other accessories) is deductible in the tax declaration for depreciation.
- Operating costs can be deducted from profit, at least in the percentage of the business usage of the car. (If the car is used for private means to a certain extent this percentage of the total cost is not deductible from corporate income.) The operating costs (including depreciation) of a private car used for business reasons can be deducted at a rate of € 0.42 (since 1.7.2008) per kilometer.

### 1.4. Registration charges

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For registration of vehicles the following administration fees are charged:

Vehicle Type	New vehicles	Second-hand
Passenger cars, combination cars	181.95	181.95
Lorries, coaches	181.95	181.95
Work machines	172.95	172.95
Special vehicles, trailers	172.95	172.95
Motorcycles	173.75	173.75
(De-registration)	---	---

## 2. TAXES ON OWNERSHIP

### 2.1. Vehicle tax (KRAFTFAHRZEUGSTEUER/ MOTORBEZOGENE VERSICHERUNGSSTEUER)

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Vehicle Tax is levied on all Austrian vehicles and on all foreign vehicles registered in Austria.

The basis of taxation is the cylinder capacity for motorcycles and the horsepower for all other vehicles.

In the case of passenger cars and combination vehicles subject to compulsory third-party insurance - from 1.1.1997 for all vehicles with a gross weight below 3.5t - the "engine-related insurance tax" (motorbezogene Versicherungssteuer) is applicable, whereas the vehicle tax (Krafffahrzeugsteuer) applies to all other vehicles.

## 2.1.1. Calculation of the Vehicle Tax

The monthly rates can be calculated using the following formula

### Vehicle Tax valid from 1 July 2007 until 31 December 2010:

Type of vehicle	Monthly rate in €	Notes	Minimum rate	Maximum rate
Motorcycles (3)	0.022/cm <sup>3</sup> (for yearly payment in advance)	Per cm <sup>3</sup> cylinder capacity		
Passenger cars, combination cars & vehicles < 3.5t (gross weight)(1)(2)	0.55 x (kw-24)*f (f=number of months for yearly payment in advance)	kw = kilowatts	5.50	60.00 (does not apply to passenger and combination cars)
Vehicles 3.5t - 12t (gross weight)	2.54 per t	per ton (gross weight)	21.80	
Vehicles 12t - 18t (gross weight)	2.72 per t	per ton (gross weight)		
Vehicles > 18t (gross weight)	3.08 per t	per ton (gross weight)		123.40
Trailers: 3.5t - 12t; 12t - 18t; > 18t	2.54, 2.72, 3.08 per t	(t = ton gross weight)	21.80	98.72

- (1) The tax is payable together with the insurance premium. The rate is increased by 20% for vehicles registered before 01.01.1987 if they do not follow certain emission regulations.
- (2) For monthly payment in advance the rate is increased by 10% (§6 VStG) i.e. € 0.605 /month and a maximum rate of € 66 applies. An increase of 6% / 8% applies to a 6-month-payment/quarter-payment.
- (3) For monthly payment in advance the rate is increased by 10%. For motorcycles then a monthly payment rate of € 0.0242/cm<sup>3</sup> applies. An increase of 6% / 8% applies to a 6-month-payment/quarter-payment.

Since 1 January 2011 the monthly rates have been adjusted and can be calculated by using the following formula:

### Vehicle Tax valid from 1 January 2011:

Type of vehicle	Monthly rate in €	Notes	Minimum rate	Maximum rate
Motorcycles (3)	0.022/cm <sup>3</sup> (for yearly payment in advance)	Per cm <sup>3</sup> cylinder capacity		
Passenger cars, combination cars & vehicles < 3.5t (gross weight)(1)(2)	0.55 x (kw-24)*f (f=number of months for yearly payment in advance)	kw = kilowatts	5.50	60.00 (does not apply to passenger and combination cars)
Vehicles 3.5t - 12t (gross weight)	1.55 per t	per ton (gross weight)	15.00	
Vehicles 12t - 18t (gross weight)	1.70 per t	per ton (gross weight)		
Vehicles > 18t (gross weight)	1.90 per t	per ton (gross weight)		80.00
Trailers: 3.5t - 12t; 12t - 18t; > 18t	1.55, 1.70, 1.90 per t	(t = ton gross weight)	15.00	66.00

- (1) The tax is payable together with the insurance premium. The rate is increased by 20% for vehicles registered before 01.01.1987 if they do not follow certain emission regulations.
- (2) For monthly payment in advance the rate is increased by 10% (§6 VStG) i.e. € 0.605 /month and a maximum rate of € 66 applies. An increase of 6% / 8% applies to a 6-month-payment/quarter-payment.
- (3) For monthly payment in advance the rate is increased by 10%. For motorcycles then a monthly payment rate of € 0.0242/cm<sup>3</sup> applies. An increase of 6% / 8% applies to a 6-month-payment/quarter-payment.

### 2.1.2. Tax exemptions

The main tax exemptions refer to vehicles used in official services (local authority, ambulances, fire brigade, etc.), buses, coaches, taxis, vehicles for the disabled, electric cars, works trucks and digging machines etc., motorcycles with a cylinder capacity below 100 cm<sup>3</sup>, exemptions due to bilateral contracts (e.g. holiday traffic etc.) and vehicles over 3.5t gross weight used for combined transport to and from inland railway stations only. According to EU law, there are further exemptions for vehicles with a gross weight of over 12 tons registered abroad but in an EU member country; cars for foreign students registered abroad within the EU but used in Austria; passenger cars and combination cars registered within the EU and used in Austria for a period not exceeding six months.

## 3. TAXES ON MOTORING

### 3.1. Fuel taxes (Mineralölsteuer - MöSt)

In €/1000 l	Unleaded	Diesel	LPG	Eurosuper	Super100
Product cost incl. profit	693.41	894.79	446.50	810.91	852.58
Pflichtnotstandsreserve	10.42	11.54	0.00	10.42	10.42
fuel tax <sup>(1),(2)</sup>	482.00	397.00	261.00	482.00	482.00
sub total	1185.83	1303.33	707.50	1303.33	1345.00
VAT in %	20.00%	20.00%	20.00%	20.00%	20.00%
<b>Price at the pump</b>	<b>1,423.00</b>	<b>1,564.00</b>	<b>849.00</b>	<b>1,564.00</b>	<b>1,614.00</b>

Status: Jan. 2012

In general the fuel tax rates depend on the type of fuel, the amount of sulfur ( $\leq 10$  mg/kg) and the biogenous amount (Min. 46l/1000l / Diesel: Min. 66l/1000l) in the fuel as follows:

Fuel tax (MÖSt) in €/1000l	from 1 January 2011
Unleaded / Eurosuper / SuperPlus (Super100) with an amount of sulfur ( $\leq 10$ mg/kg) ( $\leq 0,013$ g Pb/l)	515
Unleaded / Eurosuper / SuperPlus (Super100) with an amount of sulfur ( $> 10$ mg/kg) ( $\leq 0,013$ g Pb/l)	515
Unleaded / Eurosuper / SuperPlus (Super100) with an amount of sulfur ( $\leq 10$ mg/kg), ( $\leq 0,013$ g Pb/l) <b>with biogenous amount (Minimum 46l/1000l)</b>	<b>482</b>
Diesel with an amount of sulfur ( $\leq 10$ mg/kg)	425
Diesel with an amount of sulfur ( $> 10$ mg/kg)	425
Diesel with an amount of sulfur ( $\leq 10$ mg/kg), <b>with biogenous amount (Minimum 66l/1000l)</b>	<b>397</b>

### 3.2. Insurance taxes (Versicherungssteuer)

Subscription to a third-party insurance policy is compulsory for all vehicles. Insurance policies are subject to an insurance tax amounting to 11% of the annual fee.

### 3.3. Toll/road pricing (Vignette/fahrleistungsabhängige Maut)

#### Passenger cars and light commercial vehicles

It is compulsory for motorcycles, passenger cars, vehicles with a gross weight of up to 3.5 tons to carry a toll label for circulation on all Austrian highways and expressways. Tolls on other specified roads can be levied additionally.

TOLL LABEL PRICES (incl. VAT)	Yearly toll label in €	2-month toll label in €	10-days toll label in €
<b>Validity</b>	1 Dec of the previous year to 31 Jan of the following year	2 consecutive calendar months	0:00 hours on the day of issue to 24:00 hours on the 9th consecutive day
<b>Motorcycles</b>	31.00	11.70	4.60
<b>Cars and vehicles up to 3.5t gross weight (1)</b>	77.80	23.40	8.00

Status: 1 Dec. 2011

- (1) Trailers towed by these vehicles are not obliged to carry toll labels.  
Camping vehicles require only one toll label for the vehicle category up to 3.5t regardless of the actual gross weight.

Since 1 September 2008 also a "KorridorVignette" is offered for vehicles (<3.5 tons gross weight) driving along the corridor (A14) between the German border and the Hohenems junction (near the Swiss border crossing) for € 2.00 (one way)/€ 4.00 (both ways) incl. VAT.

The revenue from the toll labels will be appropriately used for construction and maintenance on the highly developed sections of the road network and infrastructure.

Certain Austrian road sections (e.g. Brenner, Tauern tunnel, Bosruck/Gleinalm, Karawankentunnel, Arlberg tunnel) do already have a distance related toll. The circulation on these roads does not require the purchase of the toll label (vignette).

The following applies to circulation of passenger cars up to 3.5 tonnes on these roads:

- Commuters on their way to work do not have to pay for these separate toll-roads.
- With the possession of a yearly toll label (vignette) € 40,- will be deducted from the purchase price of a yearly toll-road ticket for certain Austrian road sections (e.g. Brenner, Tauern tunnel, Arlberg tunnel).

#### Heavy commercial vehicles

A distance-related Road Pricing system has been introduced on 1 January 2004 for all vehicles, vehicle combinations and buses exceeding 3.5 t in gross weight for circulating on all Austrian highways and expressways. The Road Pricing-Charge is based on kilometres depending on the number of axles and since 1.1.2010 on the EURO-emission class of the vehicle (with the purpose of considering ecological aspects):

Buses, vehicles and vehicle combinations < 3.5t gross weight (valid since 1.1.2012)			
Road Pricing per Km in € (excl. 20% VAT)			
Emission-group	Category 2 (2 axles)	Category 3 (3 axles)	Category 4+ (4 and more axles)
A EURO-emission-class EURO VI	0.145	0.2030	0.3045
B EURO-emission-class EURO EEV	0.150	0.2100	0.3150
C EURO-emission-class EURO IV & V	0.165	0.2310	0.3465
C EURO-emission-class EURO 0 to III	0.187	0.2618	0.3927

Status: 1 Jan. 2012

For charging reasons each vehicle exceeding 3.5 t gross weight has to be equipped with a “GO-BOX”/electronic transmitter. The “GO-Box” can be obtained for a rental charge of € 5,-- at the border stations and other specific points of sale such as gas stations, highway restaurants etc. .

For certain Austrian road sections (e.g. Brenner, Tauertunnel, Arlbergtunnel) that already had a distance related toll system before the toll will be now charged electronically through the “GO-BOX”.

#### 4. PRIVATE USE OF A COMPANY CAR

The private use of a company car is considered as a benefit in kind. The total benefit is estimated at 1.5% of the purchase price (incl. VAT accessories etc...) per month; The maximum amount is € 600.

A reduction to 0.75 % is possible if a maximum of 500 kilometres of private usage can be proven each month at a maximum amount of € 300. If the car is only sporadically used for private reasons (up to 300 km per month), the benefit amounts to € 0.50 per kilometre (€ 0.72 if a driver is added). The benefit of fuel is not charged separately.

For providing a free parking lot in areas of regular on-street parking controls a benefit in kind of € 14.53 per month has to be estimated.

Employers as well as employees are obliged to pay National Insurance Contributions for this sum.

#### 5. PERIODICAL INSPECTION OF VEHICLES

Periodical inspections (§57a) have to be carried out annually. The cost in € of the inspection (incl. 20% VAT) is as follows:

Passenger cars	48.00
Taxi, rental car, lorry < 3.5 tons gross weight	48.00
Lorry (3 axles)	110.40
Lorry (4 axles)	110.40
Bus, Coach	111.60
Trailer < 0.750 t gross weight; Motorcycles	21.60
Trailer > 0.750 t, gross weight, 2 axles and more	75.60
Trailer > 0.750 t, gross weight, 3 axles and more	86.40

plus an additional administration fee of € 1.45 for the inspection sticker.

Buses and Coaches for public transport have to be checked additionally every two months.