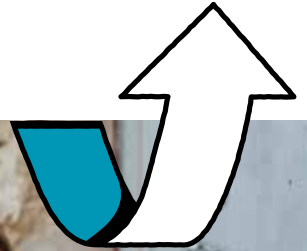


Quick guide for business startups

The key facts at a glance





36,400*

people are achieving entrepreneurial success every year.

One particularly pleasing aspect is how sustainable the start-ups are.

*Excluding personal carers. Source: Austrian Federal Economic Chamber 2024



7/10

businesses

are still active after 5 years.



Over

144,000

companies are run by women.

Top

3

motives of Austria's business founders:

1

Flexibility to organise their time and lives

2

The desire to be their "own boss"

3

Taking the same level of responsibility that they have as an employee and applying it to their own company

130,000

young self-employed people between 18 and 40 years of age

However, Austria's entrepreneurs do not rush into self-employment unprepared – they tend to gain practical experience in their professions beforehand.



Over

10%

of all companies in Austria belong to the creative industries.



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Planning effectively for success

Dear founder,

To ensure future success from an economic, social and sustainable perspective, we need one thing above all else: an entrepreneurial Austria. We need to provide a location where people can set up their own business with a view to realising their own personal and professional desires, objectives and ideas as effectively as possible. The more entrepreneurial dynamism we can foster in Austria, the better this will be for growth, prosperity and the future.



The Start-Up Service provided by the economic chambers plays a key role in this. We provide a gateway into the world of entrepreneurship and offer you everything you need to give you the best possible start to running your own business:

- Comprehensive services relating to all start-up and business issues, so that founders can get started quickly and successfully
- Strong political advocacy for issues that matter to founders, to ensure that conditions for new entrepreneurs are continually improved
- A positive entrepreneurial spirit to help Austria progress as a whole. Founders can also experience this first hand in the thriving communities run by the economic chambers (e.g. Junge Wirtschaft [Young Enterprise], Frau in der Wirtschaft [Women in Business]).

The Start-Up Service run by the economic chambers is much more than just a service agency for start-up and succession processes: we are advisers, partners and a catalyst for entrepreneurial success; simply put, we can open up more possibilities for founders and for Austria as a whole.

The following pages will give you all the relevant information that you need to start a business – from financing and subsidies to taxes and social insurance through to commercial and trade facilities law.



OUR TIP

Get started with the Austrian Federal Economic Chamber's Start-Up Service
www.gruenderservice.at

Are you thinking of starting your own business, or are you already in the start-up phase? If so, head to www.gruenderservice.at to get support with all start-up matters right from day one. The Start-Up Service website is your gateway into the world of entrepreneurship. Whether it's a new business, succession or franchising, we offer everything you need to give you the best possible introduction to entrepreneurship: comprehensive services relating to all start-up and business issues, strong advocacy for issues that matter to you, and the positive entrepreneurial spirit to help you progress. Click now and start your entrepreneurial journey!

Every start-up is different. The founder guide from the Start-Up Service can help you navigate through the maze of information and gives you direct access to content, tips and services relating to the start-up phase.

The online tool asks targeted questions and gives you all the information you need to set up your business. The results are displayed in a clear overview, providing you with useful links as well as direct contact details for the Start-Up Service in your province.

OUR TIP

The start-up guide – tailored answers to your questions



ERASMUS FOR YOUNG ENTREPRENEURS

The European exchange programme

Erasmus for Young
Entrepreneurs

- Promote international networking and collaboration
- Work side by side with experienced entrepreneurs
- Promote the exchange of knowledge
- Develop business plans and expand entrepreneurial skills

Interested? Then get in touch!

erasmus@wko.at

www.jungewirtschaft.at/erasmus



Trade law

**When it comes to trade law, you should ask yourself:
Am I authorised to practice my trade? Do I meet the
necessary requirements?**



For any form of commercial activity, you need a trade licence, which is issued free of charge by the trade authority (district administration, town or city council). Your work is of a commercial nature if you practise your trade independently, regularly and for financial gain. An activity is deemed to be "independent" if you practise it for your own account and at your own risk. In turn, an activity is considered "regularly practised" if it can be assumed that the activity will be repeated or will usually take a longer period of time to carry out.

Types of trade

There are three types of trades:

- 1. Non-regulated (free) trades** (without certificate of professional competence): e.g. services in automatic data processing, commerce, advertising agencies, office service, tailors, nail studios
- 2. Licensed trades and crafts** (certificate of professional competence required): e.g. business consulting, hairdressers, carpenters, life and social counselling
- 3. Regulated professions** (professions that require official authorisation): e.g. master builder, commercial financial consulting, gas and sanitary technology, electrical engineering

The type of trade licence you need will depend on the activity you intend to carry out. If it is a type of craft, you will need a licence in a licensed trade (craft) (e.g. car repair =

motor-vehicle engineering, making furniture = carpenter). However, there are also activities which cannot be so easily classified. In these cases, it will be necessary to find out which trade licence is required.

The trade licence regulates your rights and obligations as a tradesperson. Only those independent professions that are usually governed by other laws (e.g. medical doctors, pharmacists, notaries, farmers) and/or the "new independent" trades (e.g. psychotherapists, physiotherapists, speakers/performers, journalists, artists) are expressly excluded from the scope of the Trade Regulations Act.

There are a number of general conditions that need to be met in all cases (including for non-regulated trades):

- You must be 18 or older.
- You must be a citizen of an EU Member State or an EEA signatory state or other state with which an international treaty has been signed or have a residence permit for Austria that entitles you to practise the independent activity you desire.
- Your residence must be in Austria, an EU Member State, or an EEA signatory state. Residence in Austria is not required if enforcement of administrative penalties is assured in the trade holder's home country by virtue of a treaty. The managing director under trade law must, however, be in a position to work in the business accordingly.

- There must be no grounds for dis-qualifying you (e.g. convictions on the grounds of tax-law offences, court convictions, and, in specific instances, insolvency proceedings).

Certificate of professional competence

Your certificate of professional competence attests to the fact that you have achieved the required level of specialist and commercial knowledge, skills and experience in order to practise a regulated trade independently.

The certificate is awarded to you after you have passed traditional examinations such as the master craftsman's certificate examination (Meisterprüfung), the qualification examination (formerly the concessionary examination) or a number of other options, such as attending vocational training schools (HTL [vocational technical college], HAK [commercial academy], etc.) or universities combined with time on the job. Certificates of professional competence are valid for one person only, i.e. they are not transferable.

What to do if you do not have a certificate of professional competence

- **Qualification or master's examination:** The Austrian Federal Economic Chamber and/or the Austrian Federal Economic Chamber's Institute of Business Promotion offers courses to prepare for the examination. The Austrian Federal

Economic Chamber also organises and holds the examinations in the majority of cases.

- **Individual competence (Art. 19 of the Trade Regulation Act):** After determining your individual competence, the trade authority takes your professional experience into account. You must submit all training certificates and employment testimonials and a social security summary for that purpose.
- **Team start-ups (e.g. OG [general partnership], KG [limited partnership]):** In the case of team start-ups, one of the partners must provide a certificate of professional competence (for a KG, either as a general partner or as a limited partner, only possible with employment).
- **Hiring a managing director under trade law:** The managing director under trade law provides the certificate of competence for the company. They are active in the company for at least one half of the normal weekly working hours and are an employee who is required to pay social security contributions in full and who must at least be paid in accordance with the collective bargaining agreement. To this end, they must be able to enforce the trade law regulations for this trade.

This issue can be difficult to navigate, so be sure to seek advice from the Start-Up Service and take advantage of our comprehensive expertise for your own assurance.

Legal framework



Legal form

What is the right legal form for my company? This is a question that all companies are faced with during the start-up phase. There is no blanket answer to this question as every start-up is different. Certain features of a legal form could be seen as especially suitable and attractive in one case, but could be impractical and disadvantageous for others. The most popular legal forms are:

Sole proprietorship

+ Advantages

Quick and easy to set up; cost-effective; only you leading the company

- Drawbacks

Unlimited personal liability, no team formation possible

GmbH (Gesellschaft mit beschränkter Haftung – limited liability company) and FlexKapG/FlexCo (Flexible Kapitalgesellschaft – flexible corporation).

+ Advantages

Limitation of liability; individual or team formation possible; tax advantages from approx. € 150,000 profit p. a.

- Drawbacks

Higher foundation and ongoing costs

In addition to these two legal forms there are also limited partnerships (Kommandit-

gesellschaft – KG), general partnerships (Offene Gesellschaft – OG) and other legal forms that you will find it easiest to research online.

It is important to analyse the respective features with regard to liability, powers of representation, capital expenditure, formation expenses, social insurance and taxes, and to carefully weigh up the perceived advantages and disadvantages of the various legal forms.

Which legal form is right for you – Find out now with the Legal Form Guide

Sole proprietorships, limited partnerships (Kommanditgesellschaft – KG), or a limited liability company (Gesellschaft mit beschränkter Haftung – GmbH)? As a founder, you are faced with the crucial question of selecting the correct legal form. Because this depends entirely on your individual situation, the Start-up Service developed the Legal Form Guide. All you need to do is answer a few questions on liability, capital investment and rights of representation and the free online tool will show you what legal forms are suitable for you.

The Legal Form Guide also provides you with easy-to-understand information on the features of the individual business forms. So, what are you waiting for? Go to www.wko.at/gruendung/rechtsform-ratgeber now for more information and find out which legal form works best for you.

OUR TIP

Legal Form Guide:
[www.gruenderservice.at/
 rechtsformratgeber](http://www.gruenderservice.at/rechtsformratgeber)

Company designation

Sooner or later, business founders are confronted with the question of what to call their company. For sole proprietorships, this is always the name of the owner; for companies entered in the Company Register, another name can be chosen. The offi-

cial company name is the one entered in the Company Register. It must not include misleading information about the business. No significant misunderstandings about the company's type, scope and branch of business may arise. The official company name must suitably designate the company and be distinctive. However, this is unrelated to the name of your product. In order to make your product recognisable, you can use a registered brand name (e.g. "Start-Up Cola") and/or a trading name (e.g. "The Old Post Office Hotel").

Trade facilities law

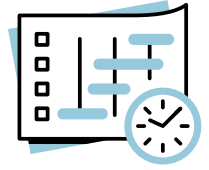


Choosing and planning a location are important factors for your company's success. A wide range of criteria play an important role in this, including zoning, access, parking spaces, loading facilities and environmental requirements. Business premises are defined as any facility that is fixed in a single location and is used to conduct a business activity. Generally, these business premises (including new buildings or conversions) require a licence in accordance with the Industrial Code. This means that you must apply for a business premises permit. Only once a legally valid letter of authorisation has been issued will it be possible to begin building and running the premises. Commercial business premises include workshops, hotels, inns, parking areas for lorries, and garages. No permit is required if your business premises does not adversely affect the protective interests of the Trade Regulations Act (e.g. office, retail business

or storage areas with an operational space of up to 600 m², massage facilities, hairdressers). One of the pre-conditions that apply to a business premises for which no permit is needed is that it will only operate between certain hours of business. Before starting a project, registering a commercial activity or signing a rental agreement, please be sure to find out whether you require a business premises permit or not.

Further permits

In addition to the business premises permit, a variety of other permits may be required, such as construction permit, zoning, waste management permits – waste management plans, water law permits, nature conservation permits, permits under the Federal Roads Act.



Business planning

In business, you are faced with many events to which you have to react quickly and appropriately. This makes it all the more important to plan the launch of the business as optimally as possible. Right from the start, it is worth having an overview of all the core aspects of the business and collating them in an initial business plan.

A useful tool for doing this is the **i2b ideas canvas** (there is a QR code and your own page to tear out and complete at the end of the brochure), to collect all your ideas on one page and later use this to draw up your business plan as well as a cost and finance plan. To do this, answer the relevant questions with keywords in the appropriate block on the canvas:

Team/founder

- Who are you and what can you do?
- What experience relevant to your business idea do you have from your career, education, volunteering activities or hobby?
- What is your motivation for making your business idea a reality?

OUR TIP



Collect objective feedback on your skills with the Start-up fitness check

Service

- What problem do you want to solve with your product/service?
- What value does your product/service provide?
- Will it save your customers time, perhaps? Money? Or are you offering something of a higher quality than was previously available?

Customers

- Who are you offering your product/service to?
- Are these businesses or private individuals?
- What does your customer's day-to-day life look like?

OUR TIP

Feel free to ask people around you at this point. Who is willing to buy your product/service, how old and what gender are they, and what lifestyle do they have?

Competition

- Are there similar products/services on the market?
- Who is already offering similar products/services and where?

OUR TIP



Look in your local company directory to see who is offering similar services in your area

USP – Unique Selling Proposition

- What differentiates your product/service from the competition?
- What makes your offering so special?
- Why will customers be interested in your product/service?

OUR TIP

Now compare your product/service with the competition and find out what problems your competition has still not solved and how you can position your USP even better as a result.

Marketing and sales

- How will you attract customers?
- How will your customers find out about your offering?
- What sales channels will you use (in-person, specialist retailer, online)?

OUR TIP

Think about yourself as a consumer: What measures have succeeded in motivating you to make a purchase in the past? Did someone describe the product/service to you or did you find out about it from a newsletter/brochure/flyer? Did you buy the product because there was a price reduction? Did you decide to buy the product due to fast delivery/attractive design? Or have you ever purchased something from the same manufacturer? Which of these measures would make sense for your product/service and your customers?

Resources

- What do you need to manufacture your product/provide your service?
- What resources (time, material, staff) are required to manufacture the product/provide the service?

- Are the means of production (equipment, retail space) already available or do they need to be purchased first?

OUR TIP



Seek and you will find! On the succession exchange, you will find businesses offering their operations, including equipment and assets, for transfer

Network

- Who helps you to manufacture your product/provide your service?
- What companies could you share useful resources with?
- Could you cooperate with other companies and put together packages (e.g. selling a coffee machine including coffee beans from your partner company)?

OUR TIP



Search for cooperation partners quickly and for free on the cooperation exchange

Sustainability

- What measures are you implementing in the area of sustainability?
- How can you do business responsibly?

Revenue/profit

- What are your outgoings and your income?
- What is left at the end?
- What minimum turnover do you need to make in order to cover costs?

OUR TIP



A practical online planning tool for start-ups – [the minimum sales calculator](#)

Do I need a business plan?

A business plan can help to greatly reduce your commercial risk – it serves as an important planning and monitoring tool for you. It will allow you to professionally convey to potential sources of funding (e.g. banks) just how plausible your business idea and implementation steps are. Ultimately, a business plan provides information about

how you will earn your money in future and what the commercial prerequisites are in order for you to do so.

Everything starts with a good business plan

Do you have a clear vision for your company? Put it down on paper and use this to draft a concrete business plan to convince partners and investors.

Use the free templates and tools from the i2b business plan initiative and have your business plan assessed by experts for free. This will give you a solid basis for strategic decisions and securing funding. i2b also organises Austria's biggest business plan competition every year with prizes worth a total of 200,000 euros.

OUR TIP



Sign up now at:
www.i2b.at

BUSINESSPLAN INITIATIVE

Put your business idea on a sound footing and use the free services of i2b.

- ✓ Business plan tool
- ✓ Business plan handbook
- ✓ Business plan templates
- ✓ Experts feedback



www.i2b.at



Plan4You financial planning software

OUR TIP



Click here for [Plan4You](#)

Use figures to convince investors and secure starting capital

Good entrepreneurs are good financial planners. With the free "Plan4You" software from the Economic Chamber and Austria Wirtschaftsservice GmbH, you will have your finances under control right from the start. "Plan4You" allows you as a founder to calculate total sales, amortisations, personnel costs, and much more.

With "Plan4You", you can effortlessly create professional financial plans that meet the requirements of funding bodies and banks. Produce informative figures to convince investors and secure your starting capital to help you build a successful business.

Points of contact for questions

Help guides are available directly in the Plan4You program.

For any other questions, please contact our

hotline on 05 90 900-5511

Monday: 09:00 to 13:00 and

Thursday: 14:00 to 17:00

(telephone support is not available outside of these hours)

Email: plan4you@haude.at

[Tutorials on YouTube](#)



Financing and subsidies



Financing

Adequate financing is the basis for setting up your company successfully. With this in mind, you should prepare your financing thoroughly and put it in your business plan. Remember, potential sources of funding will need a certain amount of time to review your proposal.

Consider how you would answer the following questions:

- What financial resources do you need to start your business?

- Where will you get those resources, and how much will your own contribution amount to?

Capital requirements

Detailed capital requirement planning helps to secure liquidity and avoid insolvency. In addition to any purchases of machinery, equipment, land or buildings, financial resources for purchasing (stored) goods should be taken into account, as well as ongoing costs in the development stage of the business and the formation expenses

for the legal form selected. Keep in mind that it is easier to gain capital before you start a project than after several months with poor turnover. Talk to the Start-Up Service and your own bank about financing as early as possible.



Checklist Capital requirement planning

The capital requirement for ongoing expenses depends on the time frame between receiving an order and actually receiving payment for that order. The shorter the payment terms are in your sector, the less capital you will require. In any event, you will have to take a starting-up period into account in which income will be less than expenditure. Also remember to include your own private expenses in addition to business expenses! Capital requirements for one-off expenses, i.e. investments, are best calculated based on quotes from suppliers. Don't forget to include all secondary costs, such as transport, installation and maintenance.

Forms of financing

Your own capital

You are investing in your own company – but if you cannot contribute any money to it, why should others do so? A certain portion of your own capital is thus important and advantageous: you do not have any fixed payments to make and do not need to provide any collateral. Consider first what proportion of the capital requirement you can contribute yourself. There is no hard and fast rule about how much capital you

should provide yourself. Depending on the sector and financing volume, many banks usually require a capital share of your own between 20% and 30%.

Borrowed capital

Once you have determined your own capital and whatever contributions you can make yourself, you may discover that you need additional third-party capital, i.e. loans, to fully finance your business-founding plans.

Investment loan

Investment loans from your bank serve to finance fixed assets (land, buildings, machinery, vehicles, etc.) and the renovation of buildings. You can get mid- to long-term investment loans, i.e. over a period of four to twenty years. Apply for a loan in sufficient time prior to investing. Discuss with experts (corporate consultants, the bank, etc.) whether it is sensible and feasible to take out a large investment loan.

Working capital loan

Overdrafts (also known as working capital loans) serve to finance ongoing business and payment transactions. All current transfers are made via this account. You can dispose of such a loan freely up to the amount arranged with the bank (credit line).

It is flexible and not bureaucratic, and interest is only calculated on the loan amount actually used. However, overdrafts should only be used as a means of short-term financing, i.e. for ongoing payments and not for investments. A short-term financial plan will give you an idea of how big your overdraft should be.

Financial advice for start-ups

As a founder, you will likely be reliant on external financing for the start-up phase. With the right approach to financing, this can be an opportunity to quickly build up your company. The Start-Up Service's Financing Guide gives you invaluable support with the financing decision-making process.

It gives a comprehensive overview of various financing options and their advantages and disadvantages, individually tailored to your project. The guide thus helps you to prepare for financing discussions. Our experts are also on hand to provide you with further comprehensive advice.

OUR TIP



[Financing Guide](#)

Subsidies

In order to make the transition to self-employment as smooth as possible, a number of institutions offer support programmes (federal government, the provinces, the Austrian Public Employment service, etc.) in the form of low-interest loans, guarantees for those with no collateral, and grants. Any subsidies should always be applied for before starting your project. You should also discuss this matter during your preparatory consultations with your economic chamber and your own bank. For a good overview of all relevant subsidy programmes and who to contact about them, try the Austrian Federal Economic Chamber's subsidy database:



[Subsidy database](#)

! IMPORTANT!

Third-party capital equals debt. Interest and repayments must be paid, irrespective of revenue. As a rule, you cannot acquire third-party capital without providing collateral and assuming personal liability.

! NOTE:

The Financing Guide cannot be used to determine financial feasibility on a case-by-case basis or to help you make a specific financing decision. You alone are responsible for deciding what form of financing is possible and feasible for you.



Social insurance

Business owners must make mandatory contributions for the self-employed to public health insurance, pension and accident insurance funds. You also pay contributions to "provisions for independents" (a type of indemnity).

As a rule, you must be covered under compulsory insurance as of the day you acquire a trade licence.

When it comes to your contributions to health and pension insurance, a differentiation is made between the contribution rate and the contribution basis. For 2025, the contribution paid is calculated as a percentage of the contribution basis, and amounts to 6.8% for health insurance, 18.50% for pension insurance and 1.53% for the "provisions for independents". For accident insurance, a monthly fixed amount is due. This is billed on a quarterly basis.

The income from a trade business (operating revenues minus expenses) and income from independent work (if any), established via the income tax assessment notice, form the contribution basis. The prescribed contributions to trade health and pension insurance are added to this income. However, since the tax assessment notice is often not issued until years afterwards, contributions are derived from the assessment notice from three years earlier (e.g. the assessment for 2022 is used to temporarily assess contributions for 2025).

The Commercial Social Insurance Act (Gewerbliches Sozialversicherungsgesetz, GSVG) specifies a minimum contribution basis, which is generally the marginal earnings threshold. This means you must pay contributions even if your income is actually lower or if your business posts a loss. A maximum contribution basis, on the other hand, means that you need pay no additional social insurance contributions for income beyond this limit.

Insurance for the self-employed in the first three years

When business owners set up as self-employed for the first time or if they have not been insured as a self-employed person during the previous ten years, they are classified as start-up entrepreneurs. They are then entitled to health insurance benefits in the form of reduced contributions during their first two calendar years of self-employment. This means that your financial situation is taken into account when founding a new business, which makes the founding process easier. At the start of the third year, if profits are sufficiently high (according to the income tax assessment notice for the first year of self-employment), additional payments may need to be made to the Austrian Social Insurance Scheme for Self-Employed Persons (SVS). This is often referred to as the "tricky third year".

Small businesses

Under certain conditions, sole proprietors may be exempted from compulsory trade health and pension insurance and from making contributions to the provisions for self-employed persons. The annual profit made through your self-employment must not exceed the current marginal earnings threshold of € 6,613.20 (2025) and the annual turnover must not exceed € 55,000.00 gross (2025).

This means that you only have to pay accident insurance contributions. However, this does mean that you do not have any pension or health insurance, and do not pay into the provisions for self-employed persons. As such, it is essential that you acquire additional insurance, e.g. by taking on an employed position or co-insuring with family members.



You can apply to the SVS for this exemption from compulsory full insurance coverage.

! Please note:

Since this brochure is not updated on a yearly basis, you will find the respective current values at: www.gruenderservice.at/sozial-versicherung or obtain them directly from the Start-Up Service of your Austrian Federal Economic Chamber office (page 23)

Entrepreneur as a secondary occupation

Do you want to become self-employed as a secondary occupation and you have already discussed your intentions with your employer? Or would you like to engage in secondary employment during retirement or parental leave?

You will need to prepare well before setting up your own business, and there are many different issues to take into account, from multiple insurance to the small business operators' scheme through to employment law and tax matters.

INFO

It is crucial that you obtain information in advance from the Start-Up Service of your Austrian Federal Economic Chamber office (see page 23).

Taxes



As an entrepreneur, you do not need to have extensive tax expertise, but a solid basic knowledge will help you take tax considerations into account when making business decisions. You are still personally responsible for paying your taxes, even if you have a tax adviser.

Think of your bookkeeper, tax consultant or professional accountant as a partner who helps you keep a handle on your taxes.

Your most important tax obligations

- Notification of the Revenue Office as to the opening of your trade business and the location within one month from the start of your work using the business start-up form
- Payment, by the required date, of the quarterly advance instalments of income tax (or corporation tax in the case of business corporations), as stipulated by the Revenue Office
- In the case of businesses liable for value-added tax, monthly or quarterly submission of advance VAT returns in good time and payment of the resulting amounts
- Completion and submission of the annual tax return

Revenue Office

You must provide notification of the launch of your business and its location to the Revenue Office within a month of commencement of activities. The business start-up form can be found on the website of the Ministry of Finance (www.bmf.gv.at).

You can also find important information on this in the Business Service Portal (www.usp.gv.at).

After the business start-up form has been successfully processed by the Revenue Office, you (or your company) will receive a tax number and, if applicable, a VAT registration number (abbreviated: a "UID-Nummer" [VAT ID number]). The Revenue Office may inspect your premises before issuing the tax number.

The most important taxes

As soon as you have started up your business and registered it with the Revenue Office, the Revenue Office will normally require you to make advance payments on your income or corporation tax. You must calculate all other taxes you owe (particularly value added tax, wage tax, employer contributions, etc.), report them to the Revenue Office and take responsibility for paying them by the appropriate deadline. The Revenue Office will not issue an assessment notice for these taxes.

Value Added Tax

Value Added Tax (VAT) is also called turnover tax. VAT is levied on the domestic supply of goods and other services which a company makes in return for payment within the framework of their business activity, on the entrepreneur's own consumption, and on imported goods (import taxes on imports from third countries, acquisition tax for imports from the EU).

As a rule, it can be assumed that services that you perform for customers are subject to VAT. As an entrepreneur supplying goods or performing services, you are solely acting as a trustee of the money: you collect the VAT from the customer, which is paid in connection with the goods or services you have provided, and you must then pay that VAT onwards to the Revenue Office.

In itself and as a cost factor, VAT only has an effect on the end customer (consumers: B2C). In normal cases involving business-to-business transactions (B2B) and assuming the statutory requirements have been fulfilled, the Revenue Office will reimburse you for the VAT paid by you as an entrepreneur to your "upstream suppliers". Such reimbursement will take the form of a tax rebate. This effectively means that in the B2B domain, value added tax does not impose an additional cost burden. You will be liable for VAT as soon as the monthly or quarterly amount of VAT received is higher than the input tax resulting from the payments made.

Purchase		Sale	
Net	€ 600	Net	€ 1.000
VAT	€ 120	VAT	€ 200
Gross	€ 720	Gross	€ 1.200

BALANCE DUE TO REVENUE OFFICE € -80

Input tax	€ 120	↗ ↘	VAT	€ 200
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You must calculate the value added tax yourself. In general, the advance VAT return – which, as a rule, is to be issued monthly – is to be submitted via FinanzOnline. New business owners can bill and submit the advance VAT return on a quarterly basis. They can avail themselves of this privilege in subsequent years too, up to a yearly turnover of EUR 100,000. In most cases, VAT amounts

to 20% of the net fee. More favourable tax rates may also be applicable in some cases.

Small business operators' scheme

You do not have to pay value-added tax if your annual sales are below EUR 55,000 (2025) net. If you exceed this limit by up to 10%, you will be liable for VAT in the next calendar year. If you exceed the limit by more than 10%, you will be liable for VAT immediately on all amounts above the limit. If your annual sales is below EUR 55,000 gross, you do not have any right to input tax deduction for the pre-services performed on your behalf. There is also the option of voluntarily opting in to VAT liability, even if the annual turnover is below € 55,000 gross (2025); you must notify the Revenue Office of this separately.

The small business operators' scheme of the Revenue Office versus the small business operators' scheme of the Austrian Social Insurance Scheme for Self-Employed Persons (SVS)

The small business operators' scheme (Kleinunternehmerregelung) is a scheme that relates solely to value added tax. It is not to be confused with the small business operators' scheme of the insurance fund for self-employed persons (SVS Kleinunternehmerregelung), which provides certain concessions in the area of social insurance. This privilege enables you to be exempted from the mandatory insurance of the Austrian Social Insurance Scheme for Self-Employed Persons (SVS) – with the exception of accident insurance. This means that you can use the small business operators' scheme for SVS, but do not have to use the small business operators' scheme of the Revenue Office at the same time, and vice versa.



More information on [taxes](#)

Income tax

This is "wage tax" for self-employed people. The basis of assessment is your yearly profit or surplus. All other revenue (e.g. employment, rent) will be added to any profit and surplus. The sum of all your revenue is your income. Total revenue or income are the basis of assessment for income tax. The tax rate is between 0% and 55%; income tax only becomes payable when your (annual) income reaches EUR 13,308 (2025) or above.

Following the end of the financial year, you must submit the annual income tax return and, if applicable, the VAT declaration to the Revenue Office in electronic form no later than 30 June. You must generally submit tax returns to the Revenue Office via FinanzOnline.

Once the tax has been assessed, certain amounts will be offset: if your advance payments were too high, you will receive a credit for the balance; if they were too low, you must make up the difference. In the case of extra-occupational ventures, you generally need to make up the difference for the first year.

You can obtain the current income tax rate from the [Ministry of Finance](#).

IMPORTANT!

You pay income tax every quarter in advance. Your estimate as stated on the Revenue Office business start-up form will form the assessment basis for the initial year. Your advance payments are solely based on estimations and predictions. If your advance payments of income tax are disproportionate to the expected profit, you may submit an application by 30 September of any given year, requesting an adjustment to the amounts of the advance payments being made.

An [income tax calculation](#) can be performed on the homepage of the Federal Ministry of Finance.

Corporation tax

Corporation tax is the "income tax" on corporations such as a GmbH (Gesellschaft mit beschränkter Haftung – limited liability company), FlexKapG/FlexCo (Flexible Kapitalgesellschaft – flexible corporation), or AG (Aktiengesellschaft – public limited company). It amounts to 23%, irrespective of the amount earned. The minimum corporation tax advance payment per quarter always equates to 5% of the statutory minimum share capital; as of 2024, this is EUR 500 per year, and is always payable in four equal instalments on 15 February, 15 May, 15 August and 15 November.

Other taxes

Other taxes may also be payable. If you employ staff, you must also pay wage tax (which you deduct from payments to your employees and pay to the Revenue Office on their behalf), municipal tax, employer contributions and employer contribution surcharges. The tourism duty (state duty)

is payable in all cases, and vehicle tax (for HGVs over 3.5 t), advertising duty (for the inclusion of advertisements in printed matter), normal consumption duty (vehicle sales) or local tax (tourism) are payable, depending on the sector.

Financial overview at the click of a mouse



Social insurance and
tax calculator

Particularly as a founder, when you first set up your business, you are faced with the challenge of keeping control of your finances. This includes having an overview of your taxes and contributions. With the free social insurance and tax calculator from the Economic Chamber, you can calculate your estimated social insurance contributions and tax payments in just a few clicks. This

saves you time, minimises errors and helps to secure your finances for your business success.

You can use FinanzOnline to submit the advance VAT return (U30) and to submit your VAT, income tax and corporation tax returns.

Your Austrian Federal Economic Chamber office also provides detailed information flyers and advisory services on many tax topics.

! Please note:

Since this brochure is not updated on a yearly basis, you will find the respective current values at: www.gruenderservice.at/steuern or obtain them directly from the Start-Up Service of your Austrian Federal Economic Chamber office (page 23)

ZUKUNFT UNTERNEHMEN



JOIN
THE COMMUNITY

JUNGE WIRTSCHAFT is more than a network. It is a voice, a source of knowledge, a think tank – a driver of innovation and change. A movement that generates power and energy for transformation. Together we can make Austria fit for the future.

jungewirtschaft.at



Steps for trade registration

Preparation

Have you compiled the key information about the founding process? Do you need additional support or a personal consultation?

The Start-Up Service will assist you with the initial analysis of your business idea and provide guidance on the topics of trade law, legal form, social insurance, taxes, financing, subsidies, location and more.

We also organise business start-up workshops and a range of events that offer you the chance to find out all the basic information you need. You will find further information and contact details at www.gruenderservice.at/kontakt.

Trade registration

Use the Start-Up Service's trade registration service. We will provide you with expert advice, and can send your trade registration directly to the trade authority. You can also register your business yourself through the Austrian Business Licence Information System GISA (Gewerbeinformationssystem Austria) or register it as a sole proprietorship or one-person business through the Business Service Portal USP (Unternehmensserviceportal) www.usp.gv.at.



[GISA-Gewerbeanmeldung](#)

You will need the following documents for trade registration

Sole proprietorships must submit:

- Passport or personal ID (if necessary, residence permit)
- Police clearance certificate from the country of origin (in a certified translation) for persons not resident in Austria or resident in Austria for less than five years. Alternatively, you now have the option of submitting a statutory declaration stating that there are no grounds for exclusion from the trade. (In this case, please note the legal consequences of making a false declaration!)
- Certificate of professional competence (for licensed trades)
- Declaration that there are no grounds for exclusion from a trade due to insolvency or criminal record (Art. 13 of the Trade Regulation Act (Gewerbeordnung, GewO)); not necessary if a statutory declaration is submitted.

For management under commercial law additionally:

- Confirmation from the Austrian Health Insurance Fund (Österreichischen Gesundheitskasse – ÖGK) upon the appointment of the person responsible for management under commercial law (issued up to one month before trade registration)
- Managing director declaration

Business registration is generally free of charge. Other start-up costs depend on whether you are starting a sole proprietorship or a partnership.



For information, click [here](#)

As well as the trade authority, there are other authorities that need to be contacted, such as the Social Insurance for Self-Employed Persons (SVS) and the Revenue Office.



Contact the [SVS](#)



Contact the [Revenue Office](#)

According to the New Business Support Act (NeuFöG), the Company Register entry fees are waived for new entrepreneurs and new business takeovers. This requires proof of consultation from the Austrian Federal Economic Chamber (Start-Up Service, district office or professional group)



[Details NeuFöG-
new business](#)



[Details NeuFöG -
Transfer of business](#)

OUR TIP

Use the Start-Up Service's trade registration service. We will provide you with comprehensive advice, and can send your trade registration directly to the trade authority.

You can start working right away if you fulfil all of the requirements during registration. However, for certain trades you must have a legally binding issuance notice before you start practising your trade.

New service from the Austrian Federal Economic Chamber:

Start-up entrepreneurs have to fill multiple roles when setting up a new business. The Economic Chamber provides important specialist information digitally on its wise up platform (www.wise-up.at).

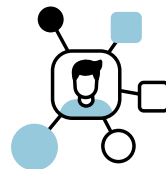
Content on the platform includes accounting, sales, marketing, social media, business planning and legal information.

Founders can get training on specific skills that are crucial to their success. wise up provides learning content from over 20,000 German-language online courses from renowned providers that can be accessed anytime, anywhere. This allows you to tailor your own learning and complete it at your own pace.

OUR TIP

Get your free wise up licence now from your Start-Up Service!

After founding



Following the successful start-up of your company, you become a member of your professional group/guild/specialist board of your Austrian Federal Economic Chamber. Your specialist representatives within the Austrian Federal Economic Chamber deal with issues affecting your sector and thus represent your interests and are on hand to provide advice and support. You pay a yearly membership fee in exchange for this. Part of your fee, known as a basic levy, directly benefits your sector representatives and supports them in their work on your behalf.

A comprehensive service package is also available from the Austrian Federal Economic Chamber. Your district/regional office or your service centre in the Austrian Federal Economic Chamber can provide you with information on the following issues, among others:

- What subsidies can I apply for?
- How do I take on my first employee?
- How do I train apprentices?
- How do I go about crossing the border (export)?
- Which collective agreement do I have to use?
- Do I need General Terms and Conditions (T&Cs)?

You can also consult wko.at – here you will find plenty of information with answers to some of these questions.

Our networks



Industry information from the Austrian Federal Economic Chamber



Junge Wirtschaft
(Young Enterprise)
www.jungewirtschaft.at



Frau in der Wirtschaft
(Women in Business)
www.unternehmerin.at



Kreativwirtschaft Austria
(Creative Industries Austria)
www.kreativwirtschaft.at



Enterprise Europe Network
<https://www.een.at>

UNSER TIPP

Use the wide range of services and online tools for one-person businesses. From practical tips on the use of AI, info on sales and marketing to an extensive webinar library and free courses on the digital training platform wise up.

www.epu.wko.at

Business Start-Up Services in Austria



BURGENLAND

Robert-Graf-Platz 1, 7000 Eisenstadt

Tel.: 05 90 907-2000

Email: gruenderservice@wkbgl.at

STYRIA

Körblergasse 111-113, 8010 Graz

Tel.: 0316/601-600

Email: gs@wkstmk.at

CARINTHIA

Europaplatz 1, 9021 Klagenfurt

Tel.: 05 90 904-745

Email: gruenderservice@wkk.or.at

TYROL

Wilhelm-Greil-Str. 7, 6020 Innsbruck

Tel.: 05 90 905-2222

Email: gruenderservice@wktirol.at

LOWER AUSTRIA

Wirtschaftskammer-Platz 1,

3100 St. Pölten

Tel.: 02742/851-0

Email: gruender@wknoe.at

VORARLBERG

Wichnergasse 9, 6800 Feldkirch

Tel.: 05522/305-1144

Email: gruenderservice@wkv.at

UPPER AUSTRIA

Hessenplatz 3, 4020 Linz

Tel.: 05 90 909

Email: gruenderservice@wkoee.at

VIENNA

Straße der Wiener Wirtschaft 1,

1020 Vienna

Tel.: 01/514 50-1050

Email: gruenderservice@wkw.at

SALZBURG

Julius-Raab-Platz 1, 5027 Salzburg

Tel.: 0662/88 88-541

Email: gs@wks.at

IMPORTANT LINKS

→ www.gruenderservice.at

→ www.nachfolgeboerse.at

→ www.facebook.com/gruenderservice

→ www.youtube.com/gruenderservice

→ LinkedIn: Gründerservice

→ TikTok @dasfoundicheasy

→ www.gruenderservice.at/video

→ wko.at

Notes

This image shows a blank sheet of white paper with horizontal ruling lines. The lines are evenly spaced and run across the width of the page. There are no margins, text, or other markings on the paper.

Graphics: www.designag.at | Printing: Ferdinand Berger & Söhne GmbH, Horn

Network



USP



Resources



Service



Team / founder



Marketing and sales



Customers



Competition



Revenue / profit



Sustainability



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