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## Austrian Tax Reform 2020 and Selected Tax Issues of EU Law

Unterlagen: Business Breakfast Commercial Counsellors Europe

29.10.2019, 9:17

The highlights of the Austrian Tax Reform 2020 are: The threshold for depreciables of low value has been doubled from 400 to 800 euros. A lump sum tax of 20% for self-employed in services and of 45% for other sectors up to a turnover of 35.000 euros have been introduced. Further amendments comprise the increase of the turnover threshold for obligatory VAT payments (35.000 euros), lower tax rate of 10% for ebooks and a lower energy taxation for biomethan and hydrogen among others.

Digital taxation has been dealt with on OECD level, EU level and national level, although only at the national level new measures digital taxation concerned had been introduced accompanying the Austrian Tax Reform 2020. Several anti-abuse measures of the Anti-Tax Avoidance Directive have been implemented in national law in recent years.

The mentioned tax issues including the position of the WKÖ were presented at the Business Breakfast of the Commercial Counsellors of European Countries on invitation of the WKÖ and Advantage Europe on 15 October 2019 at the venue of the WKÖ.

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