[AT] Advertising Tax, Uniform throughout the Federation, Introduced

IRIS 2000-6:1/9

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The Advertising Tax Law, which has been in force for a short time, is replacing the publicity tax existing hitherto (varying from province to province) and (see IRIS 1999-5: 5) the announcement tax existing hitherto (varying from one local authority to another!) with an advertising tax that is uniform throughout the Federation.

The advertising tax is based, on the one hand, on advertisements inserted and distributed in printed publications, and included in radio broadcasting and, on the other hand, outdoor advertising, insofar as these advertising services are provided within Austria and for remuneration. If advertising intended to be received in Austria is disseminated from abroad, it is deemed to have been supplied within Austria.

The advertising tax is 5% of the assessment basis. The assessment basis of the advertising tax is the fee the contractor charges to the principal, the advertising tax not being included in the assessment basis.

In contrast to the legal situation obtaining up to now, the Advertising Tax Law affords the radio broadcasting company [sic] two significant advantages: On the one hand, the advertising tax is uniformly 5% of the assessment basis, which means a decrease in the amount of tax payable. On the other hand, the radio broadcasting company is no longer liable for taxation by individual local authorities, since only the tax office competent to collect the taxpayer's turnover tax is responsible for levying the advertising tax.

Bundesgesetz, mit dem das Einkommensteuergesetz 1988, das Umsatzsteuergesetz 1994, das Gebührengesetz 1957, das Kapitalverkehrsteuergesetz, das Biersteuergesetz 1995, das Alkohol-Steuer und Monopolgesetz 1995, das Schaumweinsteuergesetz 1995, das Allgemeine Verwaltungsverfahrensgesetz 1991 und das Finanzausgleichsgesetz 1997 geändert werden und eine Werbeabgabe eingeführt wird (Bundesgesetzblatt 2000 I 29 vom 31. Mai 2000).

A Federal Law, by which the following are amended: the 1988 Income Tax Law, the 1994 Turnover Tax Law, the 1957 Fees Law, the Capital Transfer Tax Law, the 1995 Beer Tax Law, the 1995 Alcohol Tax and Monopolies Law, the 1995 Sparkling

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Wine Tax Law, the 1991 General Administrative Procedures Law and the 1997 Fiscal Adjustment Law, and an advertising tax introduced (Federal Law Gazette, 2000 I 29, dated 31 May 2000).

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