

verFides group

AUSTRIA TAX TABLES 2018

Corporate Tax on Income and Gains

Flat rate	25%
Annual Minimum Tax	
- AG Companies	€ 3,500
- GmbH Companies	€ 1,750

Real Estate Taxes

Annual Property Tax on assessed standard value (normally much lower than market rate) 0.2% - 1%

Real Estate Transfer Tax 3.50% *
*Additional fees and charges totalling 2% are applicable

Value Added Tax

Standard rate	20%
Reduced rate	10%

Capital Duty

This tax was abolished from January 2016

Stamp Duty

Stamp duty of between 0.8% and 1% is levied on a wide range of legal transactions effected in written form, including lease and loan agreements and mortgage deeds.

Withholding Rates (Non-Treaty)

Dividends	25%
Interest	0%
Royalties	20%
Technical and commercial consulting services	20% *

*No withholding tax under most double tax treaties