



AKM, CUSTOMS, VALUE ADDED TAX REGULATION

ZOLL
UST

AKM

Note concerning recorded or broadcast music/television programmes!

We would like to point out to all exhibitors that the Staatlich genehmigte Gesellschaft der Autoren, Komponisten und Musikverleger, briefly called AKM, controls the exhibitors to establish whether radios, television sets, stereo systems and the like are in operation. We expressly point out that operating said devices is subject to the Austrian AKM regulations. Solely the demonstration of the devices for customers is excluded thereof.

We therefore advise every exhibitor who puts such devices into operation during the trade fair event to contact the AKM business offices in Linz to agree on a tariff.

AKM Business Offices Linz,
Wiener Straße 131/ TOP 02.05/ 1.OG
4020 Linz
Phone: +43 (0) 50717 - 14588
Fax: +43 (0) 50717 - 94510
Homepage: www.akm.at

If the tariff has not been agreed beforehand, it might occur that an amount which might not be in accordance with the obtained advertising value will be invoiced after the trade fair event.

Therefore we ask you in your own interest to note this information!

CUSTOMS

Import of goods subject to import surveillance and excise duty from the EU and their consumption during a trade fair event.

We would like to draw your attention to the fact that goods subject to import surveillance and excise duty from the EU have to be registered for the consumption or sale during a trade fair event at our customs administration **one week before the start of the event**:

Customs Administration
Dragonerstraße 31
4600 Wels
Post.ZA5@bmf.gv.at

Council Directive 92/12/EEC dated 25 February 1992 on the general arrangements for products subject to excise duty and on the holding, movement and monitoring of such products ABI. No. L 76/1 dated 23 March 1992 as well as the national legislation adopted to implement it (tax on alcohol, tax on sparkling wine, Beer Tax Act, Tobacco Duty Act, and Mineral Oil Tax Law, all from 1995).

We therefore ask you in your own interest to take note of this indication!

VALUE ADDED TAX REGULATION FROM JANUARY 1ST 2011 (RESERVE CHARGE)

Foreign exhibitors (EU and third countries) will be issued the invoices for their ordered exhibition services and secondary services without the legal value added tax.

The turnover tax liability passes on to the recipient of the service (the exhibitor) (Reverse-Charge-Regulation). This regulation is valid only if evidence of the commercial status is provided (valid VAT identification number, confirmation of the tax office for third countries).

The principle of the place of fulfilment and consequently the domestic taxation still apply to entrance tickets and all types of access authorizations.

Non-commercial foreign exhibitors are also subject to the principle of the place of fulfilment and will be charged as domestic exhibitors.

CASH REGISTERS DUTY

Please note the valid legislation regarding the subject of cash register obligations from 1.1.2016.

The information can be found at:

<https://www.wko.at/Content.Node/Service/Steuern/Weitere-Steuern-und-Abgaben/Verfahren---Pflichten-im-oesterr--Steuerrecht/Registrierkassenpflicht-.html>

WICHTIGE INFORMATION

IMPORTANT INFORMATION

für alle ausländischen Aussteller

for all exhibitors from abroad

Information über die Umsatzsteuerpflicht in Österreich

Information about VAT - regulations in Austria (tax Liability)

Sehr geehrte/r Aussteller/in,

sofern Sie bisher in Österreich noch nicht steuerlich erfasst sind und Umsätze tätigen, werden Sie hiermit auf Ihre Umsatzsteuerpflicht in Österreich aufmerksam gemacht und ersucht, sich mit dem

Dear Exhibitors,

If you have not done any trading in Austria until now we would like to point out the Austrian VAT - regulations and tax Liability.

Please contact

Finanzamt Graz-Stadt

Betriebsveranlagungsteams Ausländerreferate

Conrad von Hötzendorf-Straße 14 - 18

8010 Graz, Österreich

Phone +43 (50) 233-333

Fax +43 (50) 233-5938041 oder +43 (50) 233-5938042

in Verbindung zu setzen.

For further information.

Ausländische Unternehmer

Auch wenn Unternehmerinnen/Unternehmer ihr Unternehmen vom Ausland aus (nicht von Österreich aus) betreiben und in Österreich keine Betriebsstätte haben, können sie Umsätze in Österreich tätigen bzw. für steuerpflichtige Umsätze an ihr Unternehmen Vorsteuern geltend machen.

Weitere Informationen zur Umsatzbesteuerung und Voraussetzungen für die Geltendmachung von Vorsteuern in Österreich finden Sie auf den folgenden Seiten.

<https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-vorsteuererstattungsverfahren.html>

<https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-veranlagungsverfahren.html>

<https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-auslaendische-unternehmer-vst.html>

<https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/Versandhandel.html>

Supplying in Austria

Even if an entrepreneur conducts his business from abroad, certain transactions may be taxable in Austria (notably the supply of goods and services, the intra-EU acquisition of goods, imports). Where the supply of goods occurs in Austria or the supply of services is made in Austria (i.e. the place of supply of goods or services is in Austria) such supply is, in principle, taxable in Austria as well. The standard VAT rate is 20 %, the reduced rate is 10 %. Further information is available on the following pages:

<https://english.bmf.gv.at/taxation/Transactions-taxable-in-Austria.html>

<https://english.bmf.gv.at/taxation/Invoicing.html>

<https://english.bmf.gv.at/taxation/Reverse-charge.html>

<https://english.bmf.gv.at/taxation/Input-VAT.html>

<https://english.bmf.gv.at/taxation/Collection-of-VAT.html>

<https://english.bmf.gv.at/taxation/tax-representative.html>

<https://english.bmf.gv.at/taxation/Deduction-of-import-VAT-in-specific-cases.html>

<https://english.bmf.gv.at/taxation/Cross-border-passenger-transport-services.html>

<https://english.bmf.gv.at/taxation/Distance-selling.html>

Weitere Informationen unter

For further information under

<https://www.bmf.gv.at/steuern/selbststaendige-unternehmer/umsatzsteuer/ust-auslaendische-unternehmer.html>