

Standard-documentation Meta information

(Definitions, comments, methods, quality)

on

Statistics of Turnover Tax

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Executive Summary

Turnover tax statistics comprise the annual turnover tax statistics (strictly speaking: turnover tax statistics based on annual turnover tax statements) and the monthly, quarterly and annual statistics based on preliminary turnover tax declarations. Turnover tax statistics provide an overview of the structure and dynamics of economic activity and turnover tax revenue in Austria by presenting the number of enterprises subject to turnover tax, their taxable (i.e. tax-exempt as well as subject to taxation) turnover and deductible input VAT as well as the balance of tax debt and tax credit.

This information is presented in a structured manner broken down by legal forms, economic areas and levels of taxable turnover. As part of turnover tax statistics, the statistics of preliminary turnover tax declarations are provided. The purpose of preliminary turnover tax declarations is continuous payment of turnover tax for the so-called preliminary declaration periods – one month or one quarter – instead of only annual payment by calculating turnover tax minus deductible input VAT for the turnover during these periods and – if turnover tax exceeds the deductible input VAT – paying the resulting amount to the financial administration. These payments are tax advance payments. The statistics of preliminary turnover tax declarations are compiled quarterly and results are published in the fourth month following the quarter under consideration. Since companies with a turnover of less than € 35 000 Euros (from January 1, 2020; since 2011: € 30 000; before: less than € 100 000) in the preceding year normally do not have to submit a preliminary turnover tax declaration, these statistics only cover about seven tenths of the all the enterprises, but over 95% of the turnover and therefore provides a good estimation of turnover. Sectors with a high share of high-turnover enterprises are better represented than those with a high share of low-turnover enterprises. Because the annual turnover tax statistics are available only about 2.5 years after the end of the year under consideration due to the late availability of sufficiently complete data, the merit of the statistics of preliminary turnover tax declarations is that it supplies very current and not only annual but also monthly and quarterly data.

Turnover tax statistics serve the following purposes:

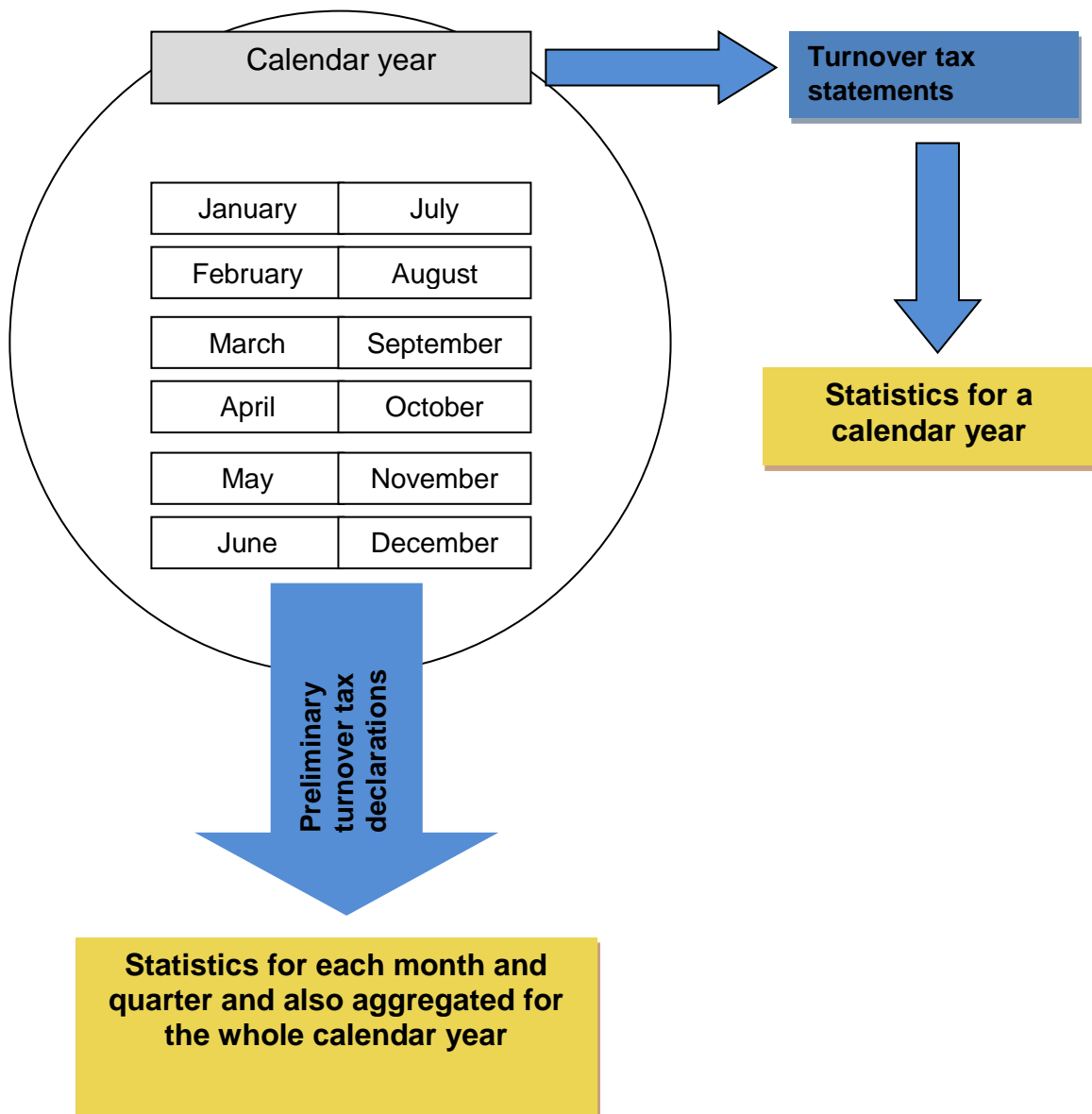
- Presentation of the distribution of turnover and turnover tax of taxable enterprises
- Data source for the compilation of national accounts according to the European System of National Accounts as well as national accounts on regional level
- Maintenance of the register of enterprises
- Data source for enterprise statistics
- Basis for tax policy analysis

Subject of turnover tax statistics are the turnover from deliveries and services, self-consumption and the importation of goods and the turnover tax resulting from it.

Annual turnover tax statistics cover all enterprises subject to turnover tax with an annual turnover of more than € 35 000 (since 1.1.2020; from 2011 up to 2019: more than € 30 000; up to 2010: more than € 7 500) or a tax credit (input VAT refund).

Both the annual turnover tax statistics as well as the monthly and quarterly statistics based on preliminary tax declarations are based on administrative data collected and stored in databases by the financial administration.

The results of turnover tax statistics are released in form of an annual publication (“Turnover Tax Statistics 20xx”) and – like the statistics based on preliminary turnover tax declarations – also published in various media of Statistics Austria to varying extent.



Turnover Tax Statistics – Main Features	
Subject Matter	Turnover from deliveries and services, self-consumption and the importation of goods and the turnover tax resulting from it
Population	Annual turnover tax statistics: all enterprises subject to turnover tax with an annual turnover of more 35 000 (since 1.1.2020; from 2011 up to 2019: more than € 30 000; up to 2010: more than € 7 500) or a tax credit. Preliminary turnover tax declaration statistics: all enterprises obliged to submit preliminary turnover tax declarations with a turnover of more than € 35 000 (since 1.1.2020; from 2011 up to 2019: more than € 30 000; before: more than € 100 000) in the preceding year or a tax credit.
Type of statistics	Secondary statistics (full survey), based on administrative data
Data sources/Survey techniques	Tax databases of the federal ministry of finance
Reference period or due day	One calendar year (turnover tax statistics) and one quarter (preliminary turnover tax declaration statistics), respectively
Periodicity	Annual (turnover tax statistics) and monthly / quarterly (preliminary turnover tax declaration statistics), respectively
Survey participation (in case of a survey)	–
Main legal acts	BGBl. II Nr. 252/2011 : Edict of the federal ministry of finance, the federal ministry of labour, social affairs and consumer protection and the federal ministry of economy, family and the young on the statistics of wage, income, turnover and corporation tax and transfer payments (Tax Statistics Edict)
Most detailed regional breakdown	Political districts
Availability of results	Annual turnover tax statistics: t + 29 months Preliminary turnover tax declaration statistics: t + 100 days
Other	–