AUDITOREA
TAX • ACCOUNTING • AUDIT

Interest on shareholder´s clearing account Austria



Interest on shareholder´s clearing account Austria:

In cases of the withdrawals of the shareholder from a limited liability company (LLC):

- ✓ A written, arm's-length agreement must be established, including a repayment date, interest due date, and credit limit.
- ✓ the receivable from the shareholder must be enforceable (the shareholder's creditworthiness must be verified!).
- ✓ the interest rate must be at fair market value.

According to the BFG (Federal Fiscal Court), the interest rate to be used is the credit interest rate for new business with non-financial corporations as published by the Austrian National Bank (OeNB).) (BFG decision, March 2025). Currently, this rate is approximately 4% per annum.

If the actual interest charge is lower, the difference may, in the course of a tax audit, be reclassified as a hidden profit distribution.

Your Auditorea team

10.9.2025