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Tax Update – Budget Accompanying Act 2027–2028

Dear readers,
The 2027–2028 Budget Accompanying Act (Budgetbegleitgesetz 2027–2028) introduces numerous tax amendments. Many of these measures are designed to support budget consolidation and will enter into force as early as 2027 or 2028.

Below is an overview of the key changes:

Profit-related tax-free allowance (Gewinnfreibetrag): Securities investments temporarily excluded

For the **2027 to 2029** tax years, the investment-based profit-related tax-free allowance can no longer be claimed via the purchase of securities.

It means:
- Only actual (physical) investments will qualify for this tax relief.
- Service providers, which typically have low capital expenditure requirements, will be affected particularly hard.
- Investments in securities are expected to qualify for the allowance again starting in 2030.

Higher taxation of real estate sales
For so-called **Altgrundstücke** (properties classified as "old assets" under Austrian tax law), the effective tax burden will increase as of 2027.

The key changes are:
- The flat-rate deduction for acquisition costs will be reduced from 86% to 80%.
- For reclassified properties the deduction will drop from 40% to 30%.

Consequently, the effective real estate capital gains tax will increase significantly.

Familienbonus Plus: New Allocation Rules

From **the child's 4th birthday** onwards, new rules apply to the allocation of the Familienbonus Plus tax credit.

Going forward, generally only the following allocation options will be available:

- 50 : 50
- 75 : 25

In many cases, the previous option for one parent to claim the entire family bonus will no longer be available.

Company electric cars: Benefit-in-kind reintroduced

From **2027**, a benefit-in-kind will be reintroduced for privately used company electric vehicles.

The planned rates are:
- **2027:** 0.375% of acquisition costs (maximum €180 per month)
- **From 2028:** 0.625% (maximum €300 per month)

This regulation will also apply to vehicles already in use.

Home Office: Tax Benefits to Be Abolished

From 2027, several tax benefits related to working from home will be abolished.

The following will be eliminated:
- the tax-exempt telework allowance
- the workplace allowance for self-employed persons

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The following will remain tax-deductible:
- ergonomic office furniture (up to €300 per year)
- computers, tablets, and other digital work equipment
- a proportionate share of internet costs

Shareholder-Company Clearing Accounts (Verrechnungskonten): New Limits

For financial years beginning in 2027, stricter rules will apply to clearing accounts between companies and their shareholders.

Key points:
- Outstanding clearing account balances must generally be settled by the balance sheet date.
- Amounts exceeding **€50,000** may be treated for tax purposes as a hidden profit distribution, provided that there is no loan agreement concluded on arm's-length terms.

Companies should therefore review their existing clearing accounts at an early stage.

Progressive Corporate Income Tax Rate

From **2028**, a progressive corporate income tax rate will be introduced for the first time:
- Income **up to €1 million**: 23%
- Income exceeding **€1 million**: 24%

This measure will particularly affect larger corporations and corporate groups.

Increased Bank Levy to Remain in Place

The increased stability levy for banks will be extended through the end of **2029** and will continue to contribute to budget consolidation.

Expanded Data Matching for Rental Income
The tax authorities will have expanded possibilities for data matching (Datenabgleich) in the future.

By linking data from:

- the land register
- the population register and
- tax data

It will be easier, in particular, to identify undeclared rental income.

Our Conclusion

The Budget Accompanying Act 2027–2028 introduces numerous tax changes. While some tax benefits are being abolished, control measures are being expanded and certain tax burdens are being increased.

Companies and taxpayers should analyse the new rules at an early stage and adjust their tax planning accordingly.

If you have any questions regarding the impact of these changes on your business, we will be happy to assist you.

Your Auditorea team

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