

# VAT Platform Economy: An Austrian Perspective

Dr. Stephanie Zolles

Deemed Supplier Regime

Recording Obligations

Due Diligence Obligations

## Deemed Supplier Regime

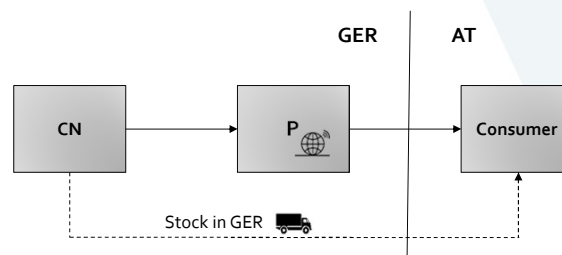
§ 3 (3a) VATA; Art 14a VAT Directive

Where a platform facilitates

- supplies of goods within the EU by a taxable person not established in the EU to a non-taxable person or
- import-distance sales ( $\leq 150\text{€}$ )

the platform shall be deemed to have received and supplied the goods by themselves

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## Recording Obligations

Sec 18 (11) and (12) VATA

- A platform is obliged to keep records if it "facilitates" :
  - a supply of goods e.g. to a consumer and the dispatch or transport ends in Austria
  - a supply of services to a consumer and the place of supply is in Austria
- Data includes e.g. name, bank account, VAT or tax number, consideration...
- If total number of supplies to be recorded exceeds 1 million EUR per year, the records have to be submitted electronically by 31st of January of the following year

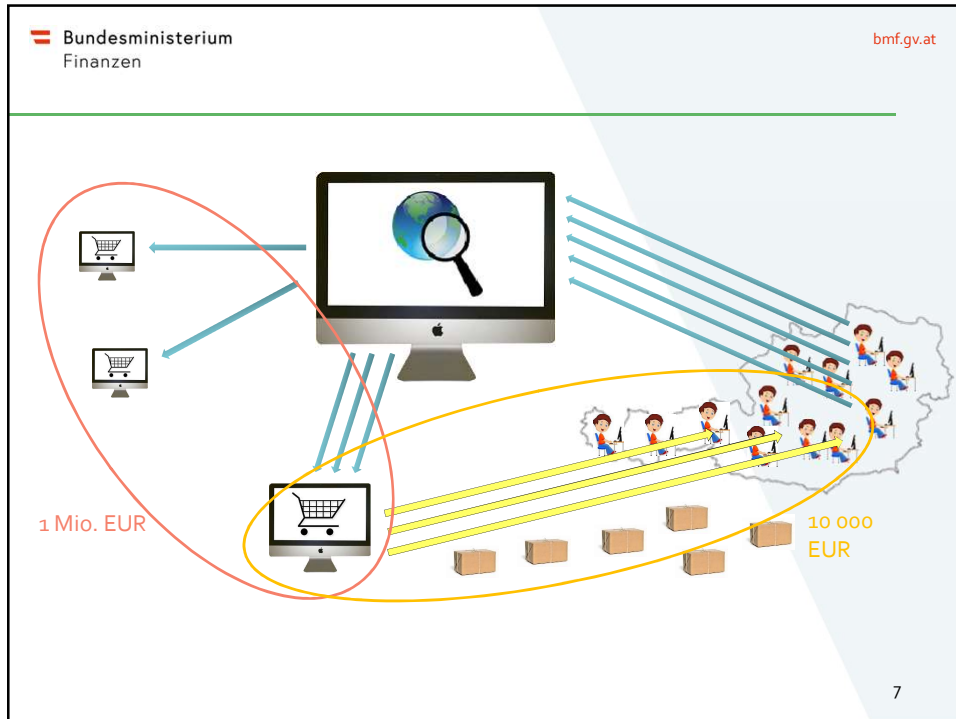
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## Due Diligence Obligation

Sec 27(1) VATA

- Platforms violating their due diligence obligations become liable for the VAT on the underlying supply
- Violation of due diligence obligations:
  - platform violates its recording obligations
  - platform neither receives from the underlying supplier a VAT number..., nor other evidence showing that the supplier complies with their tax obligations
- Applies only to platforms/suppliers exceeding a certain threshold

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**Thank you for your attention!**

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