

Austria

# Bill on VAT Data Reporting Obligation for Payment Service Providers Enters into Force

24 July 2023

Report from Andreas Perdelwitz, Principal Associate, IBFD

Austria published the bill on implementing a VAT data reporting obligation for payment service providers (PSPs) in the Official Gazette of 21 July 2023 (BGBl. No. 106/2023). The Federal Council (*Bundesrat*) had approved the bill on 13 July 2023. For details of the bill, see [Government Approves Draft Bill on VAT Data Reporting Obligation for Payment Service Providers \(15 June 2023\)](#) and [European Commission Adopts Implementing Regulation to Combat VAT Fraud in E-Commerce \(2 May 2022\)](#).

---

Austria - Bill on VAT Data Reporting Obligation for Payment Service Providers Enters into Force (24 July 2023), News IBFD.

Exported / Printed on 9 Mar. 2024 by hkermadi@deloitte.lu.