

Standard documentation Meta information

(Definitions, comments, methods, quality)

on

Corporation Tax Statistics]

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Executive Summary

Corporation tax is commonly referred to as the “income tax for legal persons”. Corporation tax statistics provide information on the economic success of the corporations in the assessment year under consideration. Important variables of these statistics are profit and loss, taxable income, amount of corporation tax and tax debt or tax credit. Additionally, information on accruals, reserves, tax exempt amounts and balance of accounts items is provided.

The aim of corporation tax statistics is to collect and present as comprehensibly as possible the income of corporations (i.e. for companies obliged to bookkeeping: profit or loss, respectively; for companies not obliged to bookkeeping: sum of earnings) and the tax revenue.

Corporation tax statistics serve the following purposes:

- Presentation of the distribution of income and tax revenue of legal persons
- Data source for the compilation of national accounts according to the European System of National Accounts as well as national accounts on regional level

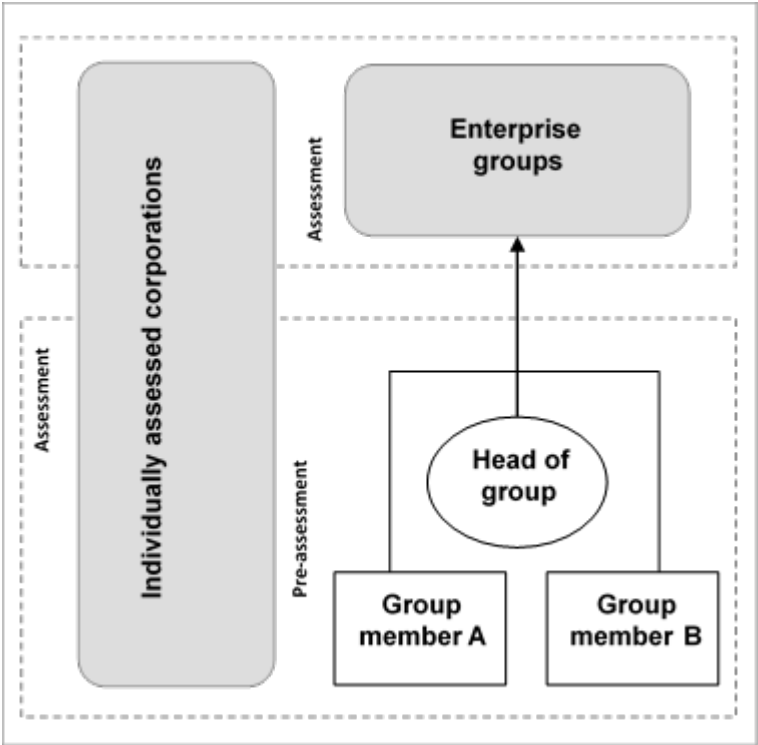
The survey units of corporation tax statistics are corporation tax statements for the year under consideration, either provided by the financial administration for corporation tax assessments already finished or calculated approximately from corporation tax declarations when corporation tax assessments have not yet been finished.

Since many corporation tax assessments, particularly for large corporations and enterprise groups, are not available before three and a half years after the end of the year under consideration, the request for getting corporation tax data from the financial administration is only issued at that time. An earlier data request and estimation/forecast based on the then available data is not possible with adequate quality due to annual fluctuations in the income of corporations.

The survey scope comprises all corporations which had to submit a corporation tax declaration. As of 2005, the survey scope also covers enterprise groups which are assessed as a group.

The results from corporate tax statistics are released in form of an annual publication with extensive text and tables and also published in various media of Statistics Austria to varying extent

Figure 1: Survey levels of corporate tax statistics



Corporation Tax Statistics– Main Key Points

Subject matter	Presentation of the income of Austrian corporations and the corporation tax levied
Population	All corporations liable for corporation taxation in Austria for the year under consideration
Type of statistics	Secondary statistics (full survey), based on administrative data
Data sources/Survey techniques	Corporation tax database of the federal ministry of finance
Reference period or due day	One calendar year
Periodicity	Annual
Survey participation (in case of a survey)	
Main legal acts	BGBl. II Nr. 477/2020: Edict of the federal ministry of finance, the federal ministry of labour, 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	T +47 months
Other	