



## **Council's decision on the preclusion of the right to deduct VAT incurred on business goods and services used mainly for non-business purposes**

**Country** - Austria

**Submission Date** - 15/10/2018

The EU Council has allowed Austria to continue to exclude the right to deduct input VAT on goods and services used for more than 90% for non-business purposes, until 31 December 2021.

We remain at your disposal if you wish further information or analysis.