

Real Estate Tax factsheet 2026 – Austria

On this factsheet you will find key information on relevant tax rates in 2026 for real estate owners and investors operating in the Austrian real estate market.



Individuals

Personal Income Tax - Rental Income

Qualifies as	Rate
Business or rental income	From 0% up to 55% of the actual rent minus costs of the property (operating costs, depreciation)

Personal Income Tax - Capital Gains

Qualifies as	Rate
Business or other income	30% of the sales price minus the book value / acquisition costs of the property Optional: taxed at 0%-55% progressive rate Optional: 4.2% of the sales price for (private) property acquired before 1 April 2002 30% increase in the tax base on the sale of land if a rezoning took place after 31 December 2024 0% for certain sales of primary residence or self-built property that has not been rented out in the past 10 years

Dividend Withholding Tax

Qualifies as	Rate
Business or investment income	27.5% (possibly lower rates based on a DTA)

Gift and Inheritance Tax

There is no gift or inheritance tax in Austria.

Companies

Corporate Income Tax - Rental Income

Qualifies as	Rate
Corporate income	23% of the actual rent minus costs

Corporate Income Tax – Capital Gains

Qualifies as	Rate
Corporate income	23% of the sales price minus book value

Individuals and companies

Real Estate Transfer Tax

Qualifies as	Paid by	Based on	Rate
Real estate (against payment)	Usually Buyer	Sales price	3.5%
Real estate (free or partly paid)	Usually Buyer	Calculated value	0.5%-3.5%
Shares in RE holding company / partnership	Buyer	Calculated value	0.5%; 3.5% if it concerns a company that holds the property for sale, rental, or management purposes
Reorganisation in RE holding company	Transferee		

Value Added Tax (VAT)

Qualifies as	Paid by	Based on	Rate
Transfer of property	Buyer	Sales price	0%; optional: 20%
Renting of commercial property	Lessee	Base rent including operating expenses	0%; optional: 20%
Rent of residential letting	Lessee		10%
Luxury residential letting (> EUR 2m acquisition / construction costs over a 5-years period)	Lessee		0%

No input VAT deduction is allowed in case that the 0% VAT rate applies.

Other Real Estate Related Taxes

Qualifies as	Paid by	Based on	Rate
Registration fee (land register)	Buyer	Sales price	1.1%
Lien registration fee	Debtor	Amount of the lien	1.2%
Stamp duty on rental agreements	Lessee	Multiple of annual rent	1.0%

Local Taxes

The rate for local property taxes varies by municipality and is based on a rated value, which generally is far below the market value of the property. Depending on the municipality, the annual rate ranges between 0.2% and 1% of the rated value.