

Fiscal measures

Support measures for combined transport in Austria

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Tax incentives concerning the motor vehicles tax (Kraftfahrzeugsteuer)

In the field of vehicle taxation ([Kraftfahrzeugsteuergesetz 1992, BGBl. No. 449/1992, as last amended by BGBl. I No. 103/2019](#)) the following preferential tax treatments were introduced:

§ 2(1) s. 14: All motor vehicles and trailers with a maximum permissible gross weight over 3.5 tons, registered in a domestic registration procedure and used in a calendar month exclusively for the initial and final road legs in combined transport for delivery and pick-up of containers of at least 20 feet in length, interchangeable bodies (swap bodies) or trailers carried by rail to/from the nearest technologically suitable terminal are exempt from motor vehicle tax for that month.

§ 2(3): Upon application, a 15% reduction of the monthly motor vehicle tax is granted for each rail transport up to a maximum of 100% of the annual motor vehicle tax, if the motor vehicles and trailers with a maximum permissible gross weight over 3.5 tons, registered in a domestic registration procedure, use the rolling road in Austria or carry out unaccompanied combined transport with semi-trailers.

Since 1st January 2006, this reduction may be transferred to another motor vehicle of the same taxable person, if the vehicle used in piggyback transport is in any case exempt under **§ 2(1) s. 14** and therefore does not qualify for the reduction under **§ 2(3)**.

On application, the reduction in motor vehicle tax for each rail transport for which the vehicle exempted under **§ 2(1) s. 14** does not qualify, shall reduce by 15% the tax payable for another vehicle of the same taxable person. The motor vehicle tax reduction in the case of transfer to another motor vehicle of the same taxable person requires that the maximum permissible gross weight of the taxable motor vehicle to which the reduction is transferred does not exceed that of the tax-exempt motor vehicle used in piggyback transport.

The total reduction is limited to the annual vehicle tax for the piggyback motor vehicle.

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