

Ordinance of the Upper Austrian Provincial Government laying down detailed rules for the automated system for transmitting or reporting data for the collection of the tourist tax (Upper Austrian Tourist Tax Data Transmission Ordinance 2025)

On the basis of § 51(6) of the Upper Austrian Tourism Act 2018 (Tourismusgesetz), Provincial Law Gazette (LGBL.) No 3/2018, as amended by Provincial Act, LGBL. No 59/2024, the following is decreed:

§ 1

Design and technical requirements

The uniform automated system according to § 51(6) of the Upper Austrian Tourism Act 2018 shall be designed such that the required data can be transmitted in a suitable, electronically processable format (as an XML file or CSV file) and can be automatically transferred to and processed by the tax authority in accordance with § 51(1) of the Upper Austrian Tourism Act 2018.

§ 2

Entry into force

This Ordinance shall enter into force on 1 January 2026.

For the Upper Austrian Provincial Government:

Achleitner

Member of the Provincial Parliament