

SME-related policy measures adopted, implemented or announced in 2021

Austria

Title of the measure (national language)	Title of the measure (English translation)	Implementing body	Adopted / implemented / announced as part of the 'National Recovery and Resilience Plan' (Yes / No)	Status (Adopted or implemented or announced)	Date of adoption/ implementation or announcement (DD/MM/YYYY)	General description (objectives / key features / budget - if applicable, and weblink to online source)
ENVIRONMENTAL ASPECTS OF SUSTAINABILITY						
Energie.Frei.Raum	Energy.Free.Space	Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology	No	Implemented	27/10/2021	The energy research programme Energie.Frei.Raum addresses the systemic transformation of renewable energy technologies as well as storage and energy efficiency technologies. Total budget: €4.6 million for innovative research and demonstration projects. https://www.ffg.at/Energie.Frei.Raum Das Programm (bmk.gv.at)
Mehrwertseuersenkung auf Reperaturleistungen	The reduction of the VAT on repair services	Federal Ministry of Finance	Yes	Adopted	01/01/2021	This reduction, from 20% to 10%, is to apply to "minor repairs", specifically the services

						<p>of bicycle repairers, tailors and cobblers. The measure is an incentive to have things repaired, and thus to act sustainably and in the spirit of climate protection.</p> <p>https://www.bmf.gv.at/themen/steuern/fuer-unternehmen/umsatzsteuer/informationen/FAQ---Änderung-der-Umsatzsteuersätze-ab-1.1.2021-aufgrund-des-COVID-19-Steuermaßnahmengesetzes.html</p>
Ökosozielles Steuerreformgesetz 2022	Eco-Social Tax Reform Act 2022	Federal Ministry of Finance	Yes	Adopted	01/2021	<p>With many reliefs for companies including reduction of income tax, reduction of corporate income tax, increase in the limit for low-value assets, increase in basic tax-free amount for profit allowance, (ecological) investment allowance, tax-free employee profit-sharing</p> <p>https://news.wko.at/news/oesterreich/oekosoziale-steuerreform.html)</p>
SOCIAL ASPECTS OF SUSTAINABILITY						
Impact Innovation	Impact Innovation	<p>Federal Ministry for Digital and Economic Affairs</p> <p>Austrian Research Promotion Agency</p>	No	Implemented	01/01/2021	<p>The Impact Innovation Programme funds the non-technical innovations of SMEs who develop innovative ideas and solutions. Central to this is the involvement of all stakeholders including customers, users and experts who contribute their expertise to idea generation or concept</p>

						development. The programme is open to all topics including projects from the field of digitization, creative industries, social affairs or crafts. https://www.ffg.at/programm/impactinnovation
DIGITALIZATION						
Digital Innovation Hubs	Digital Innovation Hubs	Federal Ministry for Digital and Economic Affairs Austrian Research Promotion Agency	No	Implemented	29/01/2021	DIHs are regional digital centres spread across Austria with the aim of ensuring that the majority of domestic SMEs have a contact person in their region. Digital Innovation Hubs offer information, CPD, expertise and infrastructure to assist SMEs in implementing their digital innovations projects. A set of European DIHs are currently being established as part of the Digital Europe Programme. These support programmes aim to help SMEs catch up with digitalization in all possible aspects, support them throughout their digital transformation, boost productivity growth and competitiveness. https://www.ffg.at/dih
KMU E-Commerce	SME E-Commerce	Promotional Bank of the Austrian Government	Yes	Implemented	19/03/2021	SME.E-Commerce (KMU-E-Commerce) helps companies create a professional online presence and/or online shop, set up the required IT security infrastructure (including protection against cyber-attacks) and engage in online marketing. For 2021, €10

						million has been allocated to this initiative. https://www.aws.at/aws-digitalisierung/kmue-commerce/
INNOVATION						
Quantum Austria	Quantum Austria	Federal Ministry of Education, Science and Research	Yes	Implemented	21/06/2021	The initiative is intended to intensify basic research into quantum technologies and to promote the market launch of highly innovative products and services in this field. €107 million has been allocated out of NextGenerationEU. Quantum Austria is embedded in Austria's RTI Strategy 2030. In total, 3 Open Calls are planned by 2026. https://www.ffg.at/quantum-austria
IP-Coaching	IP-Coaching	Federal Ministry for Digital and Economic Affairs Austrian Promotional Bank	No	Implemented	01/01/2021	The "aws IP.Coaching and Innovation Protection" funding program supports small and medium-sized companies to develop a tailor-made strategy for use of patents and other intellectual property rights together with the experts from aws and to receive grants for applications for property rights. aws_IP.Coaching.pdf
Inno Up: Startup Collaboration Challenge	Inno up: Startup Collaboration Challenge	Federal Economic Chamber	No	Implemented	04/2021	In this context, SMEs solve concrete innovation projects with suitable startups - the focus is on strategic cooperation between the different company profiles in order to jointly create more innovation, on the one hand established companies, on the other high-tech startups

						(inno up - WKO.at)
Geschäftsmodell-Transformation Transformation Branchen	Transformation for Industry	Federal Economic Chamber	No	Implemented	01/2021	Open Innovation process for industries strongly affected by Corona crisis, where experts from creative industries give the innovation impulses and provide their professional know-how for the transformation/further development of the companies. https://site.wko.at/geschaeftsmodell-transformation/home.html)
SKILLS						
Qualifizierungsoffensive	Qualification initiative	Federal Ministry for Digital and Economic Affairs Austrian Research Promotion Agency	No	Implemented	19/03/2021	This holistic qualification initiative (which includes Digital Skills Vouchers, Innovation Camps, Digital Pro Bootcamps) is meant to quickly raise and improve the digital capacity of companies. In 2021, the overall budget for the qualification initiative €7.6 million (excluding processing costs). The programme line Digital Skills Vouchers was developed to ensure that (job-relevant) general digital skills can be acquired swiftly. A budget of €2.6 million has been made available for this measure. The call for application will be open until 11/2022. Qualifizierungsoffensive - Digital Skills Schecks FFG
Corona Joboffensive	Corona Job drive	Federal Ministry for Employment	Yes	Implemented	02/12/2020	The Corona Job Drive aims to enable people to leverage the crisis for upskilling and find their way back into employment. Thematically, the focus is on

						<p>areas where higher demand is likely once the crisis has been overcome. This includes electronics/digitalisation, nursing/social work/caregiving, sustainable jobs/environmental technology, and metal working. The instruments applied in this context include upskilling, employment support, benefits, and a training bonus. The overall budget for the Corona Job Drive is €700 million for the period 1 October 2020 to 31 December 2022. Plans for 2021 provide for payments of €428 million and another €214 million for 2022, with the so-called training bonus accounting for €58 million as well.</p> <p>https://www.bma.gv.at/Services/News/Coronavirus/Corona-Joboffensive.html</p>
Finanzbildungsstrategie	National Financial Literacy Strategy for Austria	Federal Ministry of Finance	Yes	Announced	23/09/2021	<p>The national financial literacy strategy for Austria was presented in autumn 2021. The aim is to increase the awareness, financial skills and understanding of citizens in the area of financial education. The national financial education strategy for Austria sets common and uniform objectives for stakeholders in the field of financial education, but also creates improved channels for the exchange of information. It is particularly important to approach the topic of financial education together in order to avoid duplication, use synergies</p>

Once Only Prinzip und Plattform	Once Only principle and platform	Federal Ministry for Digital and Economic Affairs	Yes	Adopted	07/10/2020-26/07/2021	<p>The Once Only reform project aims to accelerate digitalization and further cut red tape in the way businesses and citizens interact with public authorities. In accordance with the Once Only principle, data will only have to be reported to the public administration once, with subsequent transfers possible between various public authorities. The so-called Registers and Systems Network (Register- und Systemverbund) will be the pivotal data hub of the Once Only Platform, enabling the safe and easy transfer between public authorities of information which businesses report to one authority because they are required to supply it, but which is already available at another public authority. In 2021, intensive work continued on the Once Only platform. Cross-regional projects to further relieve companies were implemented. On July 26, 2021, the USPG amendment for Once Only was also published in the Federal Law Gazette (see enclosure).</p> <p>The Once Only platform (consisting of register and system network and information obligation database) was expanded and further developed in accordance with legal requirements. This means that important preparatory work for</p>
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						<p>the implementation of EU Regulation (EU) 2018/1724 of the European Parliament and of the Council of October 2, 2018 on the establishment of a uniform digital gateway to information, procedures, assistance and problem-solving services is being carried out.</p> <p>https://www.parlament.gv.at/PAKT/VHG/XXVII/I/I_00944/fna_meorig_983062.html</p> <p>https://www.bmdw.gv.at/Presse/Archiv/2020/Okttober-2020/Once-Only-.html</p>
FMA-Sandbox	Regulatory Sandbox by Financial Market Authority (FMA Sandbox)	Austrian Financial Market Authority	No	Implemented	01/09/2020	<p>The aim is to make it easier for young and incumbent FinTechs to access advisory services. This is not done by lowering supervisory standards but through targeted support and close supervision. The company can operate its business model in a test phase in the sandbox. If the test is successful, the company leaves the sandbox for regular supervision and enriches the supervisory landscape through its innovative activities. The clear objective of the sandbox is also to deepen the FMA's insight into innovations in the financial market and the associated opportunities and risks.</p> <p>https://www.fma.gv.at/kontakt/stelle-fintech-sandbox/fma-sandbox/</p>

Novelle der Handelsstatistikverordnung	Amendment of the Regulation on Trade Statistics	Federal Ministry for Digital and Economic Affairs; Statistics Austria	No	Announced	01/2021	According to the current state of knowledge, the increase in the reporting threshold to €1.1 million will free around 2,700 traders (primarily small and medium-sized companies) from the Intrastat reporting obligation.
Kleinunternehmerpauschalierung	Small business flat rate	Federal Ministry of Finance	No	Implemented	01/2021	As of the 2020 assessment year (from January 2021 on), small entrepreneurs will be able to determine their profit on a flat-rate basis within the framework of the cash basis of accounting. The definition of a "small entrepreneur" is based on the Value Added Tax Act (turnover of no more than EUR 35,000 per year or applicability of the VAT exemption for small entrepreneurs). https://www.usp.gv.at/steuern-finanzen/pauschalierung/kleinunternehmerpauschalierung.html
REGULATORY BURDEN						
Insolvenzrechtsreform und präventive Restrukturierung für Unternehmen"	Insolvency law reform and preventive restructuring for companies	Federal Government	No	Implemented	07/2021	A procedure is introduced for the preventive restructuring of companies that have run into financial difficulties (restructuring procedure). This enables debtors to take appropriate measures to avert insolvency and ensure the viability of the company. The debtors are enabled to continue their business activities in whole or in part. The current five-year skimming procedure (skimming plan) will be supplemented by the provisions required to implement the Restructuring

						<p>and Insolvency Directive (EU) 2019/1023 (RIRL) in the form of a repayment plan, which will be available to individual entrepreneurs with a term of three years.</p> <p>(Restrukturierungs- und Insolvenz-Richtlinie-Umsetzungsgesetz – RIRL-UG (oesterreich.gv.at))</p>
ACCESS TO FINANCE						
Investitionsprämie	Investment Premium	<p>Federal Ministry for Digital and Economic Affairs</p> <p>Austrian Promotional Bank</p>	Yes	Implemented	01/09/2020	<p>The Investment Premium is a temporary support programme that gives companies an incentive to invest. This contributes to safeguarding business establishments, creating and maintaining jobs and training placements and strengthening international competitiveness. Given the special focus on green transformation (alongside digitalisation and life sciences), investments in the green transformation will receive targeted support. The premium amounts to 7% of the investment eligible for funding (new investments in tangible or intangible fixed assets subject to depreciation) and is doubled to 14% for investments in digitalisation, green transformation, health and life science. From 1/9/2020 to 28/02/2021, a total of 258,600 applications applied to this scheme. Of these, 243,865 applications (from 122,194</p>

						<p>companies) were approved by the AWS (around 14,700 applications were rejected, cancelled, prematurely terminated or similar), representing a planned submitted investment volume of €78.15 billion.</p> <p>https://www.aws.at/richtlinien/richtlinie/aws-investitionspraemie/</p>
LATE PAYMENTS						
ACCESS TO MARKETS						
ReFocus Austria	ReFocus Austria – opening doors for Austria’s economy around the world	Ministry of European and International Affairs/ Federal Economic Chamber	No	Implemented	07/09/2021	<p>ReFocus Austria is the country’s largest global outreach programme and a key component of the Austrian Federal Government’s economic recovery plan after the COVID-19 pandemic. This joint initiative of Advantage Austria, the Austrian National Tourist Office and representatives of other federal ministries is aiming to open doors for Austrian companies abroad as Team Austria, as well as secure and create jobs and investment at home. Until June 2022, the network of over 100 diplomatic representatives will organize a series of events all over the world to promote Austrian businesses. The campaign will focus on the core pillars upon which Austria’s economy will be built in the future: renewable energy, e-mobility, sustainability, digital</p>

						transformation, infrastructure, urban technology and tourism. https://www.bmeia.gv.at/en/eu-foreign-policy/foreign-trade/refocus-austria/
Technologie-Internationalisierung/ TECTRANS	Tech Internationalisation	Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology Austrian Promotional Bank	No	Implemented	01/10/2020	TECTRANS fosters the successful positioning of Austrian technology abroad, helping to improve the global competitiveness of Austrian firms. The programme promotes the sustainable positioning of innovative Austrian technology on the global market transfer of innovative technologies (e.g. results of research and technology development into marketable products and services). Budget: €5 million. https://www.aws.at/aws-technologie-internationalisierung/
Mit Digitalisierung Zugang zu SDG-Märkten eröffnen"	SDG Business Forum 2021-22 – Opening up access to SDG markets with digitalisation	Federal Ministry of Digital and Economic Affairs	No	Implemented	09/03/21	The exchange and information formats address the question of how Austrian companies can contribute to the SDGs in their business activities by incorporating digital technologies in low-income countries and at the same time exploit new market opportunities. SDG Business Forum - Oesterreichs Wirtschaft und die globalen Ziele für nachhaltige Entwicklung (bmdw.gv.at).
START-UP ENVIRONMENT						
Green Seed financing & Green IP	Green Seed financing & Green IP	Federal Ministry for Climate	No	Implemented	01/02/2021	Within the funding programme, innovative and deep-tech start-

		Action, Environment, Energy, Mobility, Innovation and Technology (BMK)				<p>ups with a focus on climate protection technologies are supported in the implementation of their start-up projects. In the Seedfinancing Programme, the financing gap of young innovative companies is financed with a grant of up to €200,000 in the pre-seed phase (aws Preseed) and up to €800,000 in the seed phase (aws Seedfinancing).</p> <p>In the AWS Innovation Protection programme, the new Green IP priority supports climate technology companies in the protection and exploitation of their intellectual property (IP). The programme will contribute to IP awareness, and strengthen the international positioning of Austrian technologies. Budget: €5 million</p> <p>Seedfinancing und Innovationsschutz: aws Programme mit neuem Klimaschutz-Schwerpunkt können ab sofort beantragt werden Austria Wirtschaftsservice, 23.02.2021 (ots.at)</p>
Neue Rechtsform	New legal form	Federal Ministry for Justice	Yes	Adopted	16/06/2020 (MRV 23/18)	A new legal form has been created which shall offer an internationally competitive option especially for innovative SMEs and startups.

EU Startup Declaration (EU Startup Nations Standard of Excellence)	EU Startup Declaration (EU Startup Nations Standard of Excellence)	Federal Ministry for Digital and Economic Affairs	No	Adopted	03/2021	By signing the EU Startup Declaration (EU Startup Nations Standard of Excellence) in March 2021, Austria joined the goal to position the EU globally as a startup continent and is one of the three founding members of the Europe Startup Nations Alliance (ESNA). Austria is currently working on a "Startup Fast Lane", where startups and innovative SMEs can find all relevant information with regards to founding and growing a business in one place in the internet (USP - Business Service Portal), which is one of the "best practices" defined in the Declaration.
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SCALE-UP ENVIRONMENT

Female Entrepreneurship and Investing Report	Female Entrepreneurship and Investing Report	Federal Ministry for Digital and Economic Affairs	No	Announced	09/2020	Various reports show that companies founded by women receive significantly less venture capital than those founded by men. The aim of the report is to obtain an overview of female entrepreneurship and investing landscape in Austria and the EU. A research institute is currently working on the report. The report will for the first time investigate the extent of the investment gap in Austria and EU member states (where data is available) and the reasons why female startups perform particularly well and receive many investments. Also, recommendations for action are then to be derived from this as to what can be done to reduce the extent of the investment gap.
Austrian Startup Monitor 2021	Austrian Startup Monitor	AIT Austrian Institute of Technology, the startup interest association AustrianStartups and the Entrepreneurship Center of the Vienna University of Economics and Business.	No	Announced	03/2022	The Austrian Startup Monitor (ASM) provides information about the development of the Austrian start-up ecosystem and will be continuously updated and monitored. Despite the growing awareness within the community, the media and the public at large, there is little in the way of empirical insights about the status quo, development and dynamics within the startup sector in Austria.
NATIONAL INDUSTRIAL ECOSYSTEMS						
IPCEI Important Projects of Common European Interest	IPCEI Important Projects of Common European Interest	Federal Ministry for Climate Action,	Yes (IPCEI Hydrogen & IPCEI	Implemented	2021	In Austria, three companies are currently participating in the IPCEI Microelectronics and a

		Environment, Energy, Mobility, Innovation and Technology Federal Ministry for Digital and Economic Affairs	Microelectro nics II)			total of six companies in the IPCEI Batteries (EuBatIn). Austrian companies are also seeking to participate in the IPCEI Microelectronics II, the IPCEI Hydrogen and the IPCEI Health. https://www.bmk.gv.at/themen/innovation/internationales/ipcei.html IPCEI (bmdw.gv.at)
OTHER RELEVANT TOPICS						
Nationale Kontaktstelle für Wissenstransfer und Geistiges Eigentum	National Contact Point for Knowledge Transfer and Intellectual Property	Federal Ministry of Education, Science and Research (BMBWF) and the Federal Ministry for Digital and Economic Affairs (BMDW) together with the Federal Ministry for Climate Action, Environment, Energy, Mobility, Innovation and Technology (BMK) and professional expertise of Austria Wirtschaftsservi ce GmbH (aws) and the Austrian Research	No	Implemented	01/01/2021	The Contact Point coordinates knowledge transfer activities at a national level, maintains contacts with other similar institutions in the Member States and represents Austria in the relevant European bodies.

		Promotion Agency (FFG).				
Global Incubator Network Austria (GIN)	Global Incubator Network Austria (GIN)	Austrian Federal Government, managed by the public funding agencies Austria Wirtschaftsservice GmbH (aws) and Österreichische Forschungsförderungsgesellschaft (FFG), and financed by the Österreichische Nationalstiftung für Forschung, Technologie und Entwicklung (NFTE).	No	Implemented	01/01/2021	The Global Incubator Network Austria (GIN) is the connecting link between Austrian and international start-ups, investors, incubators and accelerators with a focus on selected hotspots in Asia (Hong Kong, Israel, Japan, Mainland China, Singapore and South Korea).
FIRST Inkubator Programm	aws First Incubator	Federal Ministry for Digital and Economic Affairs Austrian Promotional Bank	No	Implemented	01/01/2021	aws First Incubator supports young, innovative people on their way to founding their first company with a dash of entrepreneurial spirit, guidance and resources and professional coaching and financial support, and with the aws first community and a network of experts.
Reaktivierung und Verlängerung der Coronahilfen zum Schutz der Wirtschaft und der Arbeitnehmer	Reactivation and extension of the COVID-19 aid to protect the economy and employees	Federal Ministry of Finance	No	Implemented	30/11/2021	Both the hardship fund and the default bonus for the period from November 2021 to March 2022 are again available to companies, and the compensation for losses has also been extended until March 2022. Tax breaks even with short-time work, telework or quarantine will be reintroduced.

						For details see: Blümel: „Reaktivierung und Verlängerung der Coronahilfen zum Schutz der Wirtschaft und Arbeitnehmer“ bmf.gv.at
Förderungen für betriebliches Testen	Grants for operational testing	Federal Ministry for Digital and Economic Affairs in agreement with the Federal Ministry of Social Affairs, Health, Care and Consumer Protection and the Federal Ministry of Finance Austrian Promotional Bank	No	Implemented	01/10/2021	The federal government's test strategy provides support for companies that carry out COVID-19 testing. An amount of €10 is to be reimbursed for each test carried out under medical supervision. Companies are compensated for the tests actually performed for the previous quarter. Förderung für betriebliches Testen - Austria Wirtschaftsservice (aws.at)
Steuerliche Homeoffice-Regelung	Fiscal home office regulation	Federal Ministry of Finance	No	Implemented	01/01/2022	From the assessment year 2021, employees can deduct costs of up to €300 euros ergonomically suitable furniture (e.g. swivel chair, desk or lighting) via the employee assessment. The prerequisite for this is that the employee works from home at least 26 days a year. Steuerliche Homeoffice-Regelungen www.oesterreich.gv.at
Comeback-Zuschuss für Film- und TV-Produktionen	Comeback grant for film and TV productions	Federal Ministry for Digital and	No	Implemented	16/03/2020	The comeback grant enables independent film production companies to continue filming of

		Economic Affairs together with the Federal Ministry for Arts, Culture, the Civil Service and Sport in agreement with the Federal Ministry of Finance				<p>cinema and TV productions that were interrupted or postponed due to COVID-19. On the one hand, productions that have already started filming and are suffering restrictions due to COVID-19 should still be able to complete the production. On the other hand, productions should be able to start despite possible new restrictions on filming in connection with COVID-19. The application can be submitted via the aws funding manager.</p> <p>Comeback Zuschuss für Film und TV-Produktionen (bmdw.gv.at)</p>
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