

Recommendations			Member-State Measures		
Year	CSR number	Subpart number	Measure Text	Action Measure Type	Measure Action Date
2025	1	5	Health system: increase of the health insurance contribution rate for pensioners from 5.1 % to 6 %	Implemented	01/01/2026
			First pensions increase ('Aliquotierung'): the first pension increase amounts to 50 % of the general pension increase		01/01/2026
2025	1	6	(Aliquotierung)	Implemented	
2025	1	9	Increase in effective retirement age ('Corridor pension'): The law has been adopted by the federal legislator	Implemented	16/06/2025
			Increase in effective retirement age ('Corridor pension'): Increase of the entry age of the Corridor pension from 62 to 63 years;		16/06/2025
2025	1	9	Increase in effective retirement age ('Corridor pension'): Increase of the necessary insurance period from	Adopted	16/06/2025
2025	1	9	480 to 504 months	Adopted	
2025	5	2	Early childhood education and care: 2nd mandatory kindergarten year. Financial securing is secured	Implemented	30/06/2025
			Early childhood education and care: 2nd mandatory kindergarten year. The second mandatory Kindergarten year is		13/05/2025
2025	5	2	implemented in all Länder	Announced	
			Labour market: scheme replacing the "Bildungskarenz", which entitles to a publicly supported educational leave to acquire		01/01/2026
2025	5	5	company-specific skills	Implemented	
			Labour market: Reform of the "Red-White-Red"-Card, which allows persons from 3rd countries to access the labour market		03/03/2025
			("fast-track"-procedure for university teachers (post-docs), and nurses; digitalisation of the RWR-Card)		
2025	5	3	Labour market: abolition of the possibility to earn supplementary income to unemployment	Announced	01/07/2025
2025	5	1	benefits (with exceptions)	Implemented	
2025	1	11	Increase of the gambling tax on lotteries from 16 % to 17.5 %	Implemented	01/07/2025
2025	1	11	Increase of the concession and gambling tax on electronic lotteries from 40 % to 45 %	Implemented	01/07/2025
			For triggering the real estate transfer tax, the threshold for changes of shareholders and		01/07/2025
2025	1	11	mergers (share deals) will be reduced from 90 % to 75 %	Implemented	
2025	1	11	Introduction of a surcharge of 30 % on up-zoning gains in real estate transfer taxation	Implemented	01/07/2025
2025	1	11	Increase of the tax rate on donations to foundations from 2.5 % to 3.5 %	Implemented	01/07/2025
			R&D: Recognise internally generated intangible assets in the balance sheet. A law has been adopted by the federal legislator		03/12/2025
2025	3	2	R&D: Recognise internally generated intangible assets in the balance sheet. The law will be applied for the year 2028	Announced	03/12/2025
2025	3	2	<b>Qualification initiative for the unemployed and employed, e.g.</b>	Announced	01/01/2026
			• Areas of ecological sustainability, circular economy and digitalization		
			• Nursing scholarship, skilled worker scholarship (time limit)		
			• Expansion of job-related qualification (AQUA)		
			• Relationship between qualification and placement: Priority for skilled workers, nursing scholarships and women in skilled		
			trades and technology		
2025	5	1	• Strengthen digital skills	Implemented	

			<b>Skilled labor offensive - Austrian skilled labor strategy, e.g. through:</b>		01/01/2026
			<ul style="list-style-type: none"> <li>• Higher qualification of employees</li> <li>• Apprentices as skilled workers of the future and (higher) vocational training</li> <li>• Acute need for skilled workers in tourism - increase seasonal quotas</li> <li>• Evaluation and further development of the shortage occupation list</li> </ul>		
2025	5	1	<ul style="list-style-type: none"> <li>• Seasonal quotas for the Western Balkans region</li> </ul>	Implemented	
			<b>Older people's employment package (working in old age, working healthily for longer) contains, among other things</b>		01/01/2026
			<ul style="list-style-type: none"> <li>• Qualification measures, offensive and opportunities to change careers, further training opportunities also for older employees</li> <li>• Age-appropriate workplaces</li> <li>• Incentive and monitoring system for a significant increase in the employment of people over the age of 60</li> <li>• Accurate structuring of partial retirement (harmonize partial retirement with partial retirement)</li> <li>• Introduction of a more attractive "working in old age" model (additional income, exemption from social security contributions employee) together with the social partners</li> <li>• Action 55plus - social work for the long-term unemployed to secure their livelihood</li> </ul>		
2025	5	3		Implemented	
			<b>Introduction of a partial pension</b>		01/01/2026
			<ul style="list-style-type: none"> <li>• Reduction in working hours; the resulting loss of salary is replaced by pension benefits.</li> <li>• The existing option of phased retirement (Altersteilzeit) will be harmonized with the new system of partial retirement (Teilpension), i.e. phased retirement (Altersteilzeit) can only be taken as long as no partial retirement (Teilpension) is possible or no pension entitlement exists.</li> </ul>		
2025	1	9		Implemented	
			<b>Expansion of outpatient and ambulatory care services</b>		01/01/2024
			The expansion of ambulatory and outpatient care is a key objective in the government program and the target-based governance in health. Measures include, among others: optimization of patient pathways according to the motto "digital before ambulant before inpatient care" incl. expansion of telemedicine and direct online appointment booking; expansion of the outpatient sector and further strengthening of primary care for adults and children as well as in the area of specialist care; easing the burden on inpatient care in hospitals, for example by expanding first contact units and strengthening the hospital ambulatory sector; expansion of disease management as part of integrated care.		
2025	1	8		Implemented	
			<b>Health promotion agenda:</b> With the stronger anchoring of health promotion and health literacy in Zielsteuerung Gesundheit, more funds will be available for the innovative design of health-promoting living environments from 2024 to 2028, subject to budget reservations. The 2024-2028 framework work program of the Agenda Gesundheitsförderung defines the following key topics:		01/01/2024
			<ul style="list-style-type: none"> <li>• Psychosocial health</li> <li>• Participation and social inclusion</li> <li>• Health literacy</li> <li>• Climate and health</li> </ul>		
2025	1	8		Implemented	

			<p><b>Health literacy:</b> The government program provides for the strengthening of health literacy. The topic is also anchored with its own goal in the <i>Zielsteuerung-Gesundheit 2024-2028</i>. Among other things, health literacy contributes to the adequate use of the healthcare system and therefore helps to reduce overuse, underuse or misuse of the healthcare system and contributes to more healthy life years. In this way, it supports the sustainable financial viability of health and care systems. The Austrian Platform for Health Literacy, which was set up in 2015 under the chairmanship of the federal government following a decision by the target steering committee, is currently implementing measures in the areas of information quality, quality of communication in patient treatment, organizational requirements for health literacy, as well as citizen and patient empowerment. At federal level, funds are being invested in the development of tools, training courses and programs. Roll-outs are taking place at state and social insurance level. To support this, health literacy has also been anchored as one of four priority areas in the current national health promotion strategy. As the target management partners are obliged to use their health promotion funds primarily for the prioritized focus areas, this means that funds from the health promotion pots at federal level (Fonds Gesundes Österreich, Agenda Gesundheitsförderung) and at provincial level (Landes-Gesundheitsförderung) must also be invested in health literacy.</p>	Implemented	03/03/2026
2025	1	8			
			<p><b>Digitization</b> has a high priority in the government programme as well as in the <i>Zielsteuerung-Gesundheit</i>, including the principle of “digital before ambulant before inpatient”. This is expected to have quality effects in treatment and the provision of information as well as budgetary effects for the healthcare system.</p>	Announced	03/03/2026
2025	1	5	<p><b>Financial Equalization Act 2024; Financial Equalization Act 2017, Environmental Funding Act, etc., amendment</b> (Federal Law Gazette I No. 168/2023): The federal level will provide the Länder and municipalities with additional funding of EUR 2.6 billion by 2028, i.e. more than EUR 500 million per year, in order to achieve a childcare rate for under 3-year-olds of 38% by 2028 or to increase the rate by at least 1 percentage point per year.</p>		01/01/2024
2025	5	2	<p><b>Expansion of school autonomy:</b> The framework conditions for the use of school autonomy should be further improved as part of the offensive funds. Creation of legal certainty (handbook on school autonomy, clarification of school and service law issues, legal amendments where necessary); target group-specific professionalization of school supervision, school management and employees of the Ministry of Education, strengthening and expansion of autonomous options, school autonomy provisions in pedagogical, organizational, personnel and financial matters, as well as consistent implementation through appropriate advisory services at the Ministry of Education and reduction of bureaucracy.</p> <p><b>Reducing bureaucracy:</b> reduction of documentation and reporting obligations, further development of school administration.</p>	Implemented	06/06/2025
2025	5	4	<p><b>Reduced bureaucracy:</b> European and national corporate reporting obligations, especially for SMEs, will be significantly reduced.</p>	Announced	03/12/2025
2025	3	3	<p><b>Long-term goal of increasing the research quota to over 4 percent</b> by increasing basic funding in the three-year RTI pact in order to strengthen Austrian basic and applied research as a driver of innovation.</p>	Announced	03/03/2025
2025	3	2	<p>Commissioning and presentation of a new <b>women's report</b>.</p>	Announced	03/03/2025
2025	5	2		Announced	03/03/2025

			<b>Higher education strategy 2040;</b> development of a long-term higher education strategy with an emphasis on profile development and sharpening as well as a new division of labor in the entire higher education system. The strategy will be developed on the basis of an analysis by the Council for Research, Science and Technology, with the involvement of higher education policy stakeholders as part of a higher education dialog.		15/10/2025
2025	5	4		Announced	
			<b>University of Applied Sciences (Fachhochschule) development and financing plan 2026-2030</b> is presented, also to improve their financial planning security.		03/03/2025
2025	5	4		Announced	
			Securing the university budget until 2030 while continuing and <b>further developing university funding</b> and paying particular attention to the research and competition component.		03/03/2025
2025	3	2		Announced	
			Development and implementation of a strategy for <b>lifelong learning / further training strategy</b> as part of a comprehensive strategy for skilled workers.		03/03/2025
2025	5	5		Announced	
			Improving the tax structure and combating tax fraud <b>includes, among other things</b>		24/12/2025
			<ul style="list-style-type: none"> <li>• Effective use of new data sources such as automatic exchange of information on crypto accounts</li> <li>• Establishment of a commission of experts</li> </ul>		
2025	1	11		Implemented	
			<b>Fiscal offensive measures in the 2025 &amp; 2026 double budget:</b>		01/07/2025
			<ul style="list-style-type: none"> <li>• Tax-free bonus for employees (not bound by collective agreement)</li> <li>• Increase in the basic flat rate including input tax flat rate (from 2025 initially to € 320,000 and 13.5 % and from 2026 to € 420,000 and 15 %)</li> <li>• VAT exemption for feminine hygiene articles and related products</li> </ul>		
2025	1	11		Implemented	
2025	1	4	<b>Abolition of the climate bonus with simultaneous partial compensation for commuters (2025; 2026)</b>	Implemented	01/07/2025
			<b>Revise and implement the Austrian Stability Pact</b> as quickly as possible in order to coordinate the contributions of the individual regional authorities for the fiscal challenges of the coming years. (2025)		20/01/2026
2025	1	10		Announced	
			Sustainable financing of <b>urban water management infrastructure</b> must be taken into account in financial equalization.		01/01/2024
2025	1	10		Implemented	
			In view of the current difficult financial situation, the Federal Government has confirmed that it will provide targeted support to municipalities in order to maintain their ability to act. In particular, <b>financially weak municipalities</b> are to be helped to secure liquidity and investments in forward-looking areas are to be encouraged.		01/01/2024
2025	1	10		Implemented	
			A reform group - consisting of the federal government, federal states, cities and municipalities - is set up with the involvement of other stakeholders in order <b>to prepare the next financial equalization</b> . This is the starting signal for the task reform and further development. The central aim of the process is to further develop the task orientation.		03/03/2025
2025	1	10		Announced	
			In view of the increasing number of extreme weather events, a <b>reform of the disaster fund</b> must be examined. Cooperation and assistance in the event of a disaster should be evaluated and, if necessary, modernized in order to meet the challenges of our time. To this end, a process is being set up to carry out a comparison of variants of solidarity-based support models (including existing aid from the disaster fund - "flood compensation").		03/03/2025
2025	1	4		Announced	

2025	5	3	<b>TOP Youth Ticket for AusbildungsFit participants and apprentices</b> who commute across federal state borders.	Announced	03/03/2025
			<b>Strategy for the logistics location</b> , positioning logistics to achieve climate neutrality and strengthen competitiveness as the backbone of sustainable location development; terminal target network strategy for intermodal transport.		03/03/2025
2025	4	3	<b>Provision of federal funds for the construction of the WAG Teil-Loop infrastructure project</b> (Federal Law Gazette I No. 132/2024): In order to diversify Austria's gas supply, additional capacity should be created quickly to import more gas from non-Russian sources. Increasing transport capacity from Germany to Austria is therefore a top priority. In this context, closing the "WAG loop" is a key project to enable Austria to handle a large proportion of its imports via the transport routes in Germany if necessary. This should enable a short-term increase in pipeline capacity in reverse flow. The expansion of the gas infrastructure as part of the "WAG Teil-Loop" project is being funded with EUR 70 million. The expansion of the "West Austria Gas Pipeline" (WAG) initiated by Gas Connect Austria is intended to increase the security of gas supply in Austria and reduce dependence on Russian gas. Specifically, the section between Oberkappel and Bad Leonfelden is to be extended by a 40 km long parallel pipeline.	Announced	21/11/2025
2025	4	2	<b>Expand investment in sustainable transport and reduce emissions, particularly in the transport sector, by</b> - Defining a nationwide strategy for the construction of cycle paths and cycle highways that is coordinated with the infrastructure expansion of ÖBB and ASFINAG - Securing the continuous financing of the ÖBB framework plan for the expansion and maintenance of ÖBB infrastructure - Creating a legal framework for the expansion of e-infrastructure along the high-ranking road network - Strengthening the (public) transport connections to Austrian airports - Create framework conditions for faster ramp-up of e-mobility through rapid expansion of charging infrastructure - Continuation of subsidies for rail freight transport	Implemented	13/05/2025
2025	4	2	<b>Carbon Management Strategy</b> (Council of Ministers presentation 103a/1): The Carbon Management Strategy identifies options for action and necessary reforms for cost-effective carbon management for difficult or unavoidable residual emissions in Austria. The thematic priorities of the Carbon Management Strategy include Carbon Capture and Storage (CCS) (i.e. the capture and geological storage of CO <sub>2</sub> ), Carbon Capture and Utilization (CCU) (i.e. the capture and subsequent binding of CO <sub>2</sub> in products), Carbon Dioxide Removal (CDR) (i.e. the removal of CO <sub>2</sub> from the atmosphere by technical or nature-based processes).	Adopted	26/06/2025
2025	4	4	<b>Creation of an industrial strategy</b> for Austria as a business location. The federal government, with the involvement of relevant stakeholders - in particular the social partners - and experts, will draw up a new industrial and location strategy by the end of 2025 at the latest with a clear focus on the competitiveness and productivity of the Austrian economy. This strategy takes into account the need to create and retain added value and jobs in Austria. (Evaluation of strengths, opportunities and challenges, international positioning, SMEs, key technologies as the future, skilled workers, low-cost energy).	Implemented	20/01/2026
2025	3	1		Adopted	

			<b>Transformation fund:</b>		20/01/2026
			The funding instruments required to support the transformation of industry, business and agriculture will be designed or continued in a practical manner. Multiple tracks or even contradictions in the processing of funding will be examined with the aim of creating a one-stop-shop solution for all transformation funding, which will strengthen the clear strategic and efficient focus. In order to actively support the transformation in regions and sectors with a high need for adaptation, a legal and organizational framework will be created in which not only employment and economic policy, but also societal and social challenges can be overcome. The corresponding measures are to be tested and improved in model regions.		
2025	3	3		Adopted	
			<b>Research governance</b>		03/03/2025
			- Research funding should be made more efficient, transparent and service-oriented. The aim is to increase permeability in data management (e.g. once-only principle, review of lump-sum funding).		
			- Examination of previous international recommendations for their topicality and degree of implementation as well as implementation of relevant and open recommendations, in particular autonomy of agencies and larger programs.		
			- International evaluation of the research system by the end of 2027.		
2025	3	2		Announced	
			<b>Apprenticeships and vocational training:</b>		03/03/2025
			- Strengthen apprenticeships through sufficient funding for company-based apprenticeship funding (Section 19c of the Vocational Training Act) with a focus on quality promotion, digital apprenticeship training and adults in apprenticeships		
			- Further development of apprentice- as well as apprentice company coaching to ensure quality		
			- Focus on German language skills in and outside of vocational school		
			- Reform of the final apprenticeship examination, in particular provision of quality-assured preparation courses		
			- Evaluation and improvement of the framework conditions for companies and apprentices in inter-company apprenticeships (Überbetriebliche Lehrausbildung, ÜBA) with a clear focus on labour market placement and placement in company based apprenticeships		
			Continuation of vocational training in accordance with § 8b of the Vocational Training Act: support for apprentices through vocational training assistance and the possibility of extending the apprenticeship period or training for partial qualifications; promotion of basic general education for apprentices as part of company apprenticeship funding; Demand-orientated further development of job profiles for apprenticeships, taking into account current economic, technological, social and sustainable developments		
2025	5	4		Announced	
			<b>Fund of funds:</b>		03/03/2025
			To mobilize national and international venture capital for start-ups, scale-ups and spin-offs (academic as well as multinational spin-offs), a red-white-red fund of funds will be set up as a "fund of funds" model to make it easier for Austrian companies to obtain growth capital indirectly. An active involvement of the EIF and other public anchor investors or		
2025	3	1	guarantees will be sought.	Announced	
			<b>Maximum impact for business support:</b>		03/03/2025
			Subsidies for companies are designed in such a way that they ensure the greatest possible economic effect with maximum efficiency in the use of budget funds. This requires a mix of instruments: Guarantees and liabilities and innovative tax measures should be examined.		
2025	3	3		Announced	

			<b>Private capital:</b>		03/03/2025
2025	3	1	Joint efforts to mobilize more private capital. The possibilities of using foundation capital or setting up public-private funds (verticals) for key research and transformation topics should be examined.	Announced	
			<b>Acceleration of major AVG approval procedure:</b>		01/01/2026
2025	3	3	e.g. uniform electronic announcement platform, digitalization; initiation of a process to simultaneously reduce the special procedural provisions in the substantive laws; efficient structuring of the procedure.	Implemented	
			The Budgetbegleitgesetz 2025 (BGBl I Nr. 25/2025) contains legal amendments accompanying budget implementation, the Bundesfinanzgesetz determines the annual budget allocations, and the Bundesfinanzrahmengesetz 2025–2028 / 2026–2029 (BGBl I Nr. 24/2025) establishes the binding multi-year expenditure ceilings for Landesverteidigung, within which defence spending for 2025 and 2026 is planned.		01/07/2025
2025	1	1		Implemented	
			Maßnahmenpaket der Bundesregierung für leistbare Mieten (MRV 22/9): Under the Government Programme 2025–2029, the federal government introduces a comprehensive package to protect tenants from inflation and short-term leases, including rent caps under the Mietrechtsgesetz (MRG) and the suspension and limitation of rent indexation, with the 2025 freeze already implemented by the 4. Mietrechtliche Inflationslinderungsgesetz. A new Mieten-Wertsicherungsgesetz will establish an inflation-dampening statutory indexation regime for residential leases from 2026, limit annual rent adjustments, cap the pass-through of high inflation, extend minimum fixed-term leases to five years, and clarify indexation clauses, while preserving the cost-coverage principle under the Wohnungsgemeinnützigkeitsgesetz. In addition, the government plans reforms linking rent formation to energy efficiency, promoting climate-friendly building renovation, and increasing legal certainty through model lease agreements.		11/12/2025
2025	1	4		Implemented	
			Allgemeines Sozialversicherungsgesetz, Gewerbliches Sozialversicherungsgesetz u.a., Änderung; Gesundheitsreformfonds-Gesetz (BGBl I Nr. 104/2025): Establishment of three Healthcare Reform Funds;		29/12/2025
2025	1	5	Funding of the Healthcare Reform Funds; Use of funds from the Healthcare Reform Funds	Implemented	
			Budgetsanierungsmaßnahmengesetz 2025 Teil II (BSMG II; BGBl I Nr. 20/2025): Under the government programme 2025–2029, the BSMG 2025 II introduces further consolidation steps to strengthen budgetary discipline, promote tax fairness, and safeguard the financial sustainability of the statutory health insurance system. Key measures include higher taxation of private foundations, inflation-based indexation of federal and consular fees, increased health insurance contributions for pensioners combined with higher social security tax refunds, the introduction of a pharmaceutical cost cap, and adjustments to governance rules for the BVAEB. Overall, BSMG 2025 II contributes to fiscal consolidation while balancing revenue measures with social policy objectives.		01/06/2025
2025	1	11		Implemented	
			Budgetbegleitgesetz 2025 (BBG 2025; BGBl I Nr. 25/2025): The law provides for a higher refund of social security contributions for taxpayers entitled to the commuter allowance (Pendlerpauschale) and allows a tax-free employee bonus (Mitarbeiterprämie) of up to EUR 1,000, thereby increasing net income from employment.		01/07/2025
2025	1	11		Implemented	

			Elektrizitätsabgabegesetz, Änderung (BGBl I Nr. 95/2025): The measure provides for a one-year reduction of the electricity levy, which has also been approved by the Federal Council. Accordingly, in 2026 the levy will be reduced from the current 1.5 cents per kilowatt hour to 0.82 cents, while private households will pay only 0.1 cents per kilowatt hour.		24/12/2025
2025	4	1		Implemented	
			Stromkosten-Ausgleichsgesetz 2025 (SAG 2025; BGBl I Nr. 67/2025): Federal Act on the temporary granting of subsidies to offset the increase in electricity prices resulting from the inclusion of greenhouse gas emission costs from the European Emissions Trading System for the years 2025 and 2026.		01/11/2025
2025	4	1		Implemented	
			Günstiger-Strom-Gesetz (BGBl I Nr. 91/2025): The Günstiger-Strom-Gesetz establishes a new Elektrizitätswirtschaftsgesetz (EIWG), a Energiearmuts-Definitions-Gesetz (EnDG), and amends the Energie-Control-Gesetz (E-ControlG), creating a modern legal framework for a cost-efficient, digital and fair electricity system. It updates the existing electricity market rules, fully implements EU internal electricity market legislation, and aims to design network charges in a cost-reflective way while sustainably limiting electricity costs for end consumers. The package strengthens grid efficiency, digitalisation, renewable integration and consumer rights, including transparency, dynamic pricing options and a social tariff for vulnerable households.		24/12/2025
2025	4	1		Implemented	
			Education ('Opportunity bonus'): Improve access to education through expanded school support differentiated according to social indicators (Step 2 - Federal funding for opportunity bonus included in the budget for 2026)		
2025	5	4		Implemented	01/01/2026
			Creation of suspension support; introduction of perspective talks, prevention of school dropouts, and sustainable improvement of quality in schools		
2025	5	4		Implemented	30/12/2025
			Compulsory attendance at summer school for non-regular students with insufficient knowledge of German		
2025	5	4		Adopted	05/02/2026
			Improved utilization of funds to finance the expansion and existing of all-day school forms		
2025	5	4		Implemented	01/09/2025
			Further development of German language support I: The previous number of 577 positions for German language support will be increased to a maximum of 1,300 positions in the 2025/26 school year.		
2025	5	4		Implemented	28/05/2025
			Further development of German language support II: Revision of the German language support model and creation of opportunities for flexible, school-autonomous implementation		
2025	5	4		Announced	05/11/2025
			Preparation for entry into the school system (Introduction of orientation classes focusing on principles of coexistence, teaching values, and literacy); expansion of training opportunities to meet the professional employment requirements for early childhood teachers.		
2025	5	4		Implemented	01/09/2025

			Strengthening mental health and prevention in schools: Doubling of permanent positions in school psychology throughout Austria; Establishment of school social work in federal schools; Improvement of framework conditions; More on-site support – more opportunities to work with students; Focus on youth coaching in urban centers; Expansion of prevention programs; Mandatory EXIT talks with students and their legal guardians if there is a risk of them dropping out of school.		
2025	5	4		Announced	02/07/2025
			Training offensive in early childhood education: Comprehensive expansion of training places at educational institutions for elementary education (BAfEP); expansion of elementary education at all types of higher education institutions through additional training places by 2028/29; grants/scholarships for participants/students, strengthening the status of early childhood education: improving the image of the profession and the quality of the framework conditions. The number of training places has been increased from 3,000 to 4,000 per year.		
2025	5	2		Announced	04/06/2025
			Implementation of mobile phone-free zones in schools to enhance the well-being of students and provide them with an environment that enables undisturbed learning. All schools up to and including the 8th grade are generally mobile phone-free zones, but schools can independently determine exceptions, for example, if mobile phones are used for teaching purposes. The regulation covers mobile phones, smartwatches, and similar devices used for digital communication.		
2025	5	4		Implemented	01/05/2025
			Digital education initiatives: Promoting media literacy: Strengthening teacher training in digital media education and didactics, and further developing the existing school subject “Digital Literacy.”; Ensuring and strengthening the protection of children on devices used in the “Digital Learning” initiative; IT security in schools: raising awareness and standardizing security measures; Providing additional teaching materials and information for teachers.		
2025	5	4		Implemented	20/01/2026
2025	5	1	Tax relief for people who are still working in retirement	Announced	17/12/2025
2025	1	11	VAT rate reduction for specific basic foods: From 10% to 4.9%, starting 01.07.2026.	Announced	28/01/2026
2025	5	1	Tax relief for overtime and work on public holidays	Adopted	01/01/2026
			Adaptions and simplification within the system of user charges: In the interest of administrative simplification and fee transparency, the procedures relating to criminal record certificates, radiation protection and the registration of breeding establishments of endangered animal species are to be subject to a lump sum. Lump sum taxation also for pyrotechnics permits. The existing lump sum for entry and residence permits have been simplified and further consolidated. Consular fees for applications for a residence permit card at an Austrian diplomatic mission have been adjusted and standardized. Fee regulations for firearms possession licenses for category C firearms have been differentiated.		
2025	3	3		Implemented	01/01/2026
			Digitalization of processes within the tax system: Digital cash receipt without upper limit, fully digital processing of real estate transfer tax from 04.2026, insurance tax from 2027 and fees from 2028, digital registration of new distilleries.		
2025	3	3		Implemented	01/01/2026
2025	1	11	Adjustment and expansion of tobacco tax and the tobacco monopoly to include new alternative products	Implemented	01/01/2026
			Further adjustment of tax treatment of foundations: Increase in the interim tax for foundations from 23% to 27.5% from 2026; increase in the foundation entry tax equivalent in the Real Estate Transfer Tax Act for acquisitions of private foundations from		
2025	1	11	2026 onwards from 2.5% to 3.5%.	Implemented	01/01/2026

2025

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Weiterentwicklung des Digital Austria Act als gemeinsame Digitalisierungsstrategie der Bundesregierung (MRV 16/10): It sets out the further development of the Digital Austria Act focusing on digital sovereignty and alignment with the EU Digital Decade. A central priority is the responsible use of artificial intelligence in public administration to increase efficiency, interoperability and service quality, supported by coordinated governance and existing budgetary resources.

Announced

25/06/2025