

## Information sheet on necessary documents for assignments in Austria

(Applicable for independent subcontractors resident in the EU, the EEA and Switzerland – special rules apply for residents in third countries)

In order for us to be able to offer your services to our customers in Austria, please provide us with the following documents/information before the start of the project:

### A1 certificate (formerly certificate E 101)

- Who is required to submit:
  - All persons deployed for the provision of services who regularly pursue their activities outside of Austria, i.e. in one of the EU/EEA states or in Switzerland, and/or who are not registered with the local social insurance in Austria due to a valid business license (“Gewerbeberechtigung”) according to § 2 para 1 no. 1 GSVG.
  - In case of an already existing social insurance in Austria due to a valid business license according to § 2 para 1 no. 1 GSVG, the Austrian Business license must be submitted.
- Information regarding the A1 form can be found on the home page of the European Union.
- Link to the home page of the European Union:  
[http://europa.eu/youreurope/citizens/work/work-abroad/posted-workers/index\\_en.htm](http://europa.eu/youreurope/citizens/work/work-abroad/posted-workers/index_en.htm)

**Certificate of Residence (“Ansässigkeitsbescheinigung”) for the purpose of tax relief in accordance with Double Taxation Conventions between Austria and other nations)**

- Who is required to submit:
  - The contractual partners of Hays, if (in case a natural person is contractual partner of Hays) their residence is outside of Austria respectively if (in case a legal entity is contractual partner of Hays) neither their domicile nor their company management is in Austria.
  - In case of deployment of independent subcontractors, their Certificates of Residence are to be submitted as well under the same conditions.
- The Certificate(s) of Residence must be issued by the respective competent authority of the country of residence using the form provided by the Austrian Federal Ministry of Finance (BMF). For natural persons the form ZS-QU1 is to be used, for legal entities the form ZS-QU2 is to be used. The Forms may be found on the BMF home page using the following link:  
[https://service.bmf.gv.at/service/anwend/formulare/show\\_mast.asp?s=englisch&Typ=SM&Styp=SPR](https://service.bmf.gv.at/service/anwend/formulare/show_mast.asp?s=englisch&Typ=SM&Styp=SPR)
- For the avoidance of doubt: The Certificate of residence must be re-issued every calendar year. The respective Certificate of residence must be submitted to Hays as an original document for each calendar year.

**Value added tax (VAT) identification number**

- Who is required to submit:
  - All contractual partners of Hays. If the contractual partner of Hays assigns other persons for the provision of the services, the VAT identification numbers of these must also be submitted unless said persons are employees of the contractual partner of Hays.
- For more information on the VAT identification number, please visit the home page of the Austrian Federal Ministry of Finance or contact your local tax authority.
- Information regarding the VAT identification number can be found under the following link:  
<https://www.usp.gv.at/en/steuern-finanzen/umsatzsteuer/umsatzsteuer-identifikationsnummer.html>

### **Austrian Business license (“Gewerbeberechtigung” formerly “Gewerbeschein“):**

- Who is required to submit:
  - All Austrian nationals or persons resident in Austria that are assigned in Hays projects.
  - All Austrian partner companies or partner companies resident in Austria.
  - Attention: Unless the services are not rendered by yourself but, as agreed, by another person that is not employed by you, we need you to submit your business licence and the business licence of the person assigned for the provision of the services.
  - The above mentioned also applies to foreign nationals/partner companies not resident in Austria. For clarification: This also applies to foreign nationals who are nationals of an EU or EEA state and to foreign partner companies based in the EU or, EEA insofar as the provision of their services in Austria is not of an occasional or temporary nature.
  - If the provision of the services is of an occasional and temporary nature in a regulated trade, the Federal Ministry for Digitization and Business Location has to be notified in advance. The notification is to be renewed once a year if it is intended to continue the activity in the year in question. According to the rulings of the European Court of Justice, the activities may also be pursued for a longer period of time if said services are rendered in a large-scale project.
- Information on business licences can be found under the following link:  
<https://www.usp.gv.at/en/gruendung/gewerbe-in-oesterreich/gewerbeberechtigung.html>

### **Assignment of foreign nationals:**

- Who is required to submit what:
  - Who: Everybody who is charged with the fulfilment of an order as independent subcontractor of Hays and assigns foreign nationals.
  - What: If nationals from the EU, the EEA or Switzerland are assigned, the proof of their citizenship is required. If third country nationals are assigned, the independent subcontractor has to submit a verification that they are assigned in accordance with the relevant legal requirements (e.g. Austrian AuslBG, Austrian NAG). This includes in particular the proof of the existence of the residence permit required by the Austrian NAG.

Information on this topic can be found under the following link (only available in German):

[https://www.wko.at/service/wirtschaftsrecht-gewerberecht/Aufenthaltstitel\\_fuer\\_Selbstaendige.html](https://www.wko.at/service/wirtschaftsrecht-gewerberecht/Aufenthaltstitel_fuer_Selbstaendige.html)

**Note**

Finally, we would like to point out that **in case of cross-border postings of employees for the provision of work in Austria** the following statutory obligations apply:

- **Employers established in an EU member state, in an EEA state or in Switzerland**, are statutory obliged to make the so called “ZKO3-Meldung” in advance and to have it and certain further “reporting documents” available at all times of the cross-border posting at the place of work/employment in Austria or make them accessible electronically on site at the time of the investigation.
- **Employers who are not established in Austria**, are statutory obliged to have certain “wage documents“ in German available at all times of the cross-border posting at the place of work/employment in Austria or make them accessible electronically on site at the time of the investigation.

Further information can be found among others under the following link:

<https://www.bmf.gv.at/en/topics/combating-fraud/zko.html>

We are looking forward to a successful cooperation and wish you a smooth project start. If you have any further questions, please contact your Account Manager or our back office team under 0043 (0) 1 5353 443 0.

Your Hays Österreich GmbH Account Management Team