

Charta of the Austrian

Fiscal Administration



Table of contents

Preface	5
The Austrian Fiscal Administration	6
Our tasks	6
Our organisation	7
Organigram.....	8
Our employees	8
Our performance in figures	8
Service for Citizens	10
Homepage	10
Publications.....	10
Forms	10
FinanzOnline – the electronic tax return	11
e-zoll – the electronic customs declaration.....	11
Contactability.....	12
Citizens’ Service Center and tax ombudsservice	13
The citizens’ rights and responsibilities	14
Rights	14
Responsibilities.....	17
Rules of fiscal procedure	19
General rules.....	19
Assurance of revenue	20
Inspection of tax returns	20
Field auditing.....	21
Our standards in quality and performance	23
Professionally qualified employees.....	23
Customer friendly opening hours	23
Fiscal administration around the clock.....	23
Comprehensive information offer	23
Efficient and prompt information via telephone.....	24
Information in written form	24
Transparency.....	24
Prompt and legally clear settlement.....	24

Dear Sir or Madam!

The aim of this Charter is to convey an understanding of the way the Austrian fiscal administration sees itself and its performances. We consider ourselves as a professional and reliable partner. Our principles, such as service-orientation, friendliness towards citizens and transparency are clearly defined and comprehensible. Our employees in all Information Centres are excellently trained.



Our colleagues who are responsible for the citizen service provided by the Federal Ministry of Finance are eager to be at your disposal for assistance and advice. Another aspect of our orientation towards customer service is the creation of our internet homepage www.bmf.gv.at, which is intended as a comprehensive information portal for citizens.

Making use of FinanzOnline you can do your taxes quickly and straightforwardly from home at any time. FinanzOnline also contributes to efficiently reducing administrative costs.

It is my responsibility to handle the money and property entrusted by taxpayers with care, because in every single tax euro the personal performance of an Austrian citizen has been invested. For this reason you, as a taxpayer, have the right to be fully informed about the use of your tax euro. My top priority is to act economically like a careful and reasonable entrepreneur and to invest taxes correctly. For this reason we – the public administration – economise. Our fiscal administration is an internationally accepted and appreciated example for cost efficiency within focusing on becoming more responsive to the needs of citizens and on customer-service simultaneously.

We – the employees of the fiscal administration and me – are completely aware of our responsibility towards all citizens. We are doing all we can for the benefit of Austria and I ensure you that we will try hard to be at your disposal in the future and to improve continuously the procedures of the fiscal administration as an institution for customer service.

A handwritten signature in green ink, appearing to read 'Josef Pröll'.

Josef Pröll
Federal Minister of Finance

The Austrian *Fiscal Administration*

Our tasks

Our basic task is to safeguard the financial interests of the Republic of Austria, in particular by levying taxes and dues. These taxes and dues serve to finance the common wealth of the country. They are employed for everyone's benefit and are used among others in the following fields:

- Social welfare and health
- Education
- Art and culture
- Roads and traffic
- Research and science
- National defence and sovereign administration



The tax administration is responsible for levying taxes and customs regulated by federal law as well as for granting family allowances and refunds. According to the principle of equality of taxation we ensure the framework for a fair economic competition and support citizens as well as enterprises in their tax affairs.

The customs administration operates as part of the European Customs Union. Supporting economy and the smooth running of international trade with regard to controls for protecting health and security of the citizens is a main task of the customs administration as well as the declaration of goods and the levying dues in accordance with community provisions in force. Measures and controls based on veterinary laws and standards which are likely to protect endangered species of animals and plants complete the customs administration's area of responsibility.

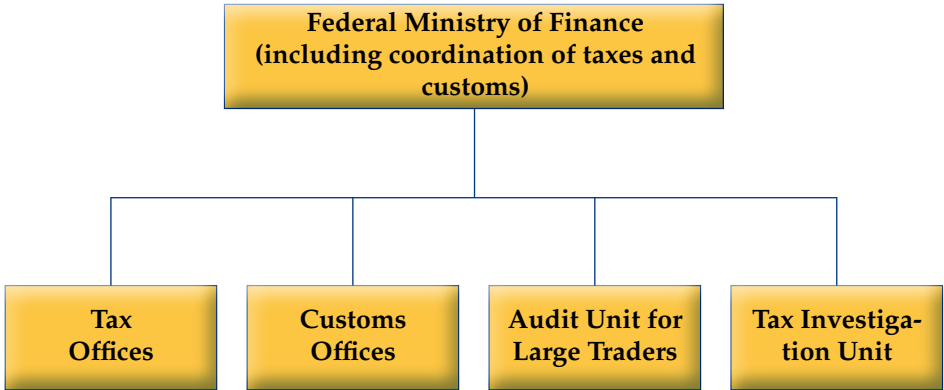
Our organisation

The fiscal administration consists of the following units:

- Federal Ministry of Finance (divided into sections, groups and departments) including the coordination of taxes and customs (divided into departments) which is responsible for the management and the support of the tax offices and customs offices
- 40 tax offices (divided into the team fields Organisation, Information Centre, General Tax Assessment, Business Assessment and Audit, Revenue Assurance, Illegal Employment Task Force, Specialized Department), 1 tax office for fees and transfer taxes
- 9 customs offices (divided into the team fields Organisation, Customer Service Team, Customs Audit Unit, Customs Investigation, Revenue Assurance, Specialized Department; some customs offices have special competence centres as for example for legal commercial protection in connection with product piracy)
- 1 Audit Unit for Large Traders (divided into teams)
- 1 Tax Investigation Unit (divided into teams)

The fiscal administration is organised according to the principles of the "New Public Management" and the "Good Governance" and can be regarded as one of the most innovative and successful European administrations.

Organigram



Our employees

Our employees are well trained. We ensure their qualification by basic and advanced training regarding to professional and social aspects. The qualification required for an expert in the field of taxes and customs is provided by an internal educational institution, the Federal Finance Academy (Bundesfinanz-Akademie).

In addition we develop our professional, methodical, social and intercultural competence by means of permanent exchange of information with domestic and foreign authorities and experts to maintain and to consolidate our position as one of the leading European fiscal administrations. Our experts are internationally appreciated and are also actively supporting foreign states.

Our performance in figures

We offer various services! The number of annual transactions is a permanent challenge for us:

- About 3.5 million individual tax assessments with an average processing time of 3 weeks

- About 1.4 million business assessments with an average processing time of 3 weeks
- Payment of more than 6 million Euros of family allowance (to approximately 1 million recipients)
- More than 67,000 inquiries and audits of small, medium and large enterprises
- About 27,000 company inspections regarding illegal employment
- More than 2.6 million customs declarations (import/export)
- More than 500,000 physical customs controls
- More than 1,000 customs company audits
- More than 71 million seized cigarettes
- Seizure of more than 135,000 faked products (clothes, computers, DVDs, medicine)
- More than 100 searches done by the tax investigation unit



Service for *Citizens*

Homepage

Our homepage “www.bmf.gv.at” offers latest information on tax legislation and on economies’ or travellers’ concerns based on customs-law. You can also find forms, publications on budget and economic data as well as some information on the organisation and the authorities of the fiscal administration. The majority of the information provided by our homepage is translated in English, some specific information is also at your disposal in several other languages.

The electronic financial documentation (Findok) is the Austrian fiscal information system with regard to legal and expert matters, which contains supplementary enactments of the federal ministry of finance as well as decisions on tax and customs law made by the Independent Finance Senate. Findok is up to date and available to the public as well as to the administration at the same time.

Publications

The fiscal administration publishes a large number of brochures and directives on various fiscal and economic topics. This range of services includes specialized manuals for the general public as well as studies and contributions to discussions, being published in a series of papers.

You can find hands-on recommendation for your individual tax assessment in the tax book which is yearly updated and available for download or printed in all tax offices. The brochure for self-employed taxpayers, Customs-Info and various brochures and folders complete the broad range of information.

Forms

Of course all tax and customs forms can be obtained in our tax and customs offices. But the easiest way to find all forms provided by the administration is to consult our homepage, where the forms are also available in the languages of national minorities. The easiest way is to use FinanzOnline or e-customs.

FinanzOnline – the electronic tax return

FinanzOnline (<https://finanzonline.bmf.gv.at>) is the electronic data transmission process based on internet technology which offers in particular the possibility to transmit tax returns and other applications via the web. Among other possibilities employees can submit electronically their individual tax assessments and applications for family allowance. Even tax calculations can be done! Besides the transmission of their tax returns and all necessary enclosures, entrepreneurs are already able to complete most of their tax affairs via internet. (for example change of basis data, tax account inquiry, application for payment facilities, extensions of terms, certificates of non-objection, delivery of assessment notices)

Your advantages of making use of FinanzOnline:

- FinanzOnline is free of charge and at your disposal 24 hours a day
- You complete your formalities comfortably from home via mouse click
- You don't need any special software

Our Hotline (telephone number: 0810/22 11 00) answers all technical questions regarding FinanzOnline. Throughout Austria at the local rate (terrestrial network), Monday through Friday from 8:00 am to 6:00 pm. Apply for your personal access data to FinanzOnline via internet or in the information centre of every tax office.

e-customs – the electronic customs declaration

The electronic customs declaration is the process of submitting electronically the declaration of goods by the traders. E-customs is at everyone's disposal around the clock (7 days a week, 24 hours a day), a service which is also sustained around-the-clock by the customer service teams of the customs offices with the aim to carry out clearances as quick as possible.

With the help of e-customs the clearance of goods at so-called authorized check-in locations is as well accepted as the clearance at the official check-in counter and moreover it is free of charge. It is possible to authorize a location, which will usually be within the premises of the traders, so that it is officially approved for the clearance of goods.

Applications for the approval of e-customs are available at every customs office or via internet at the web site www.bmf.gv.at/Zoll/ezoll.

Contactability

Besides the electronic access to FinanzOnline the fiscal administration is at your disposal and can be contacted directly at more than 80 locations throughout Austria. In each of these locations all information centres are equipped with modern infrastructure and a barrier-free entrance area. Our opening hours are Monday through Thursday from 7:30 am to 3:30 pm and Fridays from 7:30 am to 12:00 noon.

The customs administration is available 24 hours a day for traders in the context of e-customs. Opening hours in our customs offices are Monday through Thursday from 7:30 am to 3:30 pm and Fridays from 7:30 am to 12:00 noon. Additional hours as needed.

The custom's central information office is at your disposal Monday through Friday from 6:00 am to 10:00 pm for information in general customs affairs via the telephone number 01/51433 564 053 (at local rate).

At the Central Liaison Office of the Federal Ministry of Finance Austrian entrepreneurs can inform themselves about the validity of VAT identification numbers of foreign business partners. This is possible via FinanzOnline, via telephone, via telefax or in written form. From Monday through Thursday from 7:30 am to 6:00 pm and on Fridays from 7:30 am to 3:30 pm via the telephone number 0810/005310 or the fax number 0810/005012 (both at local rate). The Central Liaison office verifies the VAT identification number via mail. The verification has to be preserved as receipt.

All queries made via FinanzOnline are subdivided into 2 stages, stage 1 just serves to verify the validity of VAT identification numbers, in stage 2 you can also control the corresponding trade name. Only the verification of stage 2 queries is accepted to guarantee the regular status of the trader's duty in case of doubt.

The availability per telephone is guaranteed during our opening hours. Our employees try to respond to your telephone call as soon as possible. Whenever questions cannot be answered immediately, we will give you a call-back the next working day. Our priority is to offer a quick, friendly and professional customer service. We represent a modern administration respecting the individual and its rights while applying laws. In this sense, our proceeding is always characterized by politeness and objectivity in contact with the customers.

Citizens' Service Center and tax ombudsservice

For the fiscal administration the focus is on becoming more responsive to the needs of citizens. For this purpose a special service in the federal ministry of finance, the so-called Citizens' Service Center, was established. Its available for general questions from Monday through Friday from 8:00 am to 5:00 pm via the telephone number 0810/001228 (at local rate throughout Austria) or via the e-mail address: buergerservice@bmf.gv.at

The tax ombudsservice is at the citizen's disposal for questions in tax affairs either via the telephone number 0810/005466 (at local rate throughout Austria) or electronically under www.bmf.gv.at



The citizens' rights and responsibilities

The tax administration's task fulfilment is based on regulations of the European Community and on national laws and by-laws which also represent the regulatory framework for the rights and responsibilities of citizens. As a citizen-orientated fiscal administration we are keen on offering a wider scale of services, in other words a maximum of service, support and fairness.

Our whole administrative practice is based on laws and is characterized by a maximum of objectivity and equality. As a result our employees evaluate all facts with the same care, regardless of anybody's favour or disadvantage.

Rights

Information and further explanation

Our employees are at your disposal to support you if having questions about tax and customs law. Your information request can be presented in written form, orally, via telephone or via FinanzOnline. We answer your questions according to the regulations of law, obliged to provide information without any needless delay, but within 8 weeks at the latest.

Fidelity clause (= legal action of bona fide) – principle of good faith

The principle of good faith means that we stick to our word and to our way of acting. In case that you have presented honestly all facts relevant for your taxation and if you have already received a written legal advice from the competent tax or customs office, in general we won't deviate from this matter of facts later on.

Inspection of the files

You have the right to demand the inspection and copy of your files (sections of the files), if this information is necessary to protect your rights and to fulfil your duties within the context of tax and penal procedures.

Tax secrecy and data protection

All data and facts presented in your tax and customs affairs are subject to the duty of secrecy relating to tax law and may not be transmitted to other persons by our employees. Exceptions from this principle, without your explicit consent, only happen in the context of legal disclosure duties or if the information is a matter of compelling public interest.

We administrate the tax files with the help of electronic data processing and of course we guarantee to respect all regulations of data protection.

Right of representation

In all concerns of the tax and penal procedure you have the possibility to authorize a professional representative by proxy to safeguard your interests.

Right of decision

We are obliged to decide about your application, with regard to the assertion of your interests based on tax law, without any needless delay. If the decision is not delivered to you within 6 months, you are allowed to contact the Independent Finance Tribunal (tax authority of appeal) and apply for transition of competence. As a result the competent tax office or customs office of first instance receives the order to bring in a decision within a time-limit of up to three months. If the unwarranted inactivity in making decisions still continues, the competence will be conferred to the Independent Finance Tribunal.

The authority's responsibilities to justify the deviation from your tax return

In case that the tax office or customs office deviates in its calculations from your tax return or from other applications, it is obliged to justify these deviations. If you don't agree, you have the possibility to appeal to the assessment notice.

Legal remedies

All administrative practices have to be based on laws and have to be characterized by a maximum of objectivity and equality with regard to law. The bodies of the tax authority evaluate all found facts with the same care, regardless of favour or disadvantage. In case that an assessment notice does not meet these

requirements, you have the possibility to file an appeal to the tax office or to the Independent Finance Tribunal without any additional procedural costs.

If your appeal is not treated by the tax office within two months, you can file a so-called submission reminder to the Independent Finance Tribunal. If the preliminary appellate decision of the tax office is not or just partly in accordance with your objections, you have the possibility to file a demand in order to refer the matter to the Independent Finance Tribunal.

The customs authorities have to guarantee a two-stage procedure. The appeal has to be filed to the customs office which makes the preliminary appellate decision. Refusing this decision you can file a complaint as second legal remedy to the Independent Finance Tribunal.

In order to contest the appellate decision made by the Independent Finance Tribunal it is admissible to file a complaint to the Superior Administrative Court or to the Constitutional Court.

Resumption of proceedings and restoration of one's original legal position

In case there is no more other measure applicable against an assessment notice, you can make an application for resumption of proceedings under certain circumstances. That's the right you have in particular if new facts or evidence have come out, which could not be asserted in the completed procedure without any "heavy" fault. If you did not observe the time-limit in a procedure which caused a legal disadvantage, you can make an application for being restored to your original legal position under certain circumstances (if an unexpected or inevitable incident prevented you from acting within the stipulated period and if you were not responsible for any heavy failure).

Responsibilities

Responsibilities to reveal honestly all facts relevant for taxation

All facts being relevant for your tax affairs have to be revealed to the fiscal administration. This disclosure has to be complete and honest. Therefore tax returns, declarations, notifications or other applications are at your disposal.

Responsibilities to notify and to report

All circumstances that cause, change or complete a tax liability with regard to income tax, corporation tax or VAT (i.e. Value Added Tax) have to be reported to the competent tax office. This notification has to be declared within one month and can usually be informal.

To guarantee a correct delivery of documents (for example assessment notices) and to avoid any legal disadvantage, you are obliged to report immediately a change of your address and other changes of your personal circumstances to your competent tax office or customs office.

Keeping of books and records

Depending on the type and scope of your profession you have to keep certain books and records according to company law or tax law. Of course this can be handled electronically, assuming that a complete and well ordered reproduction is guaranteed.

Entries in books and records should be chronological, complete, correct and on time. The corresponding receipts have to be preserved well-ordered. In principle the books and records have to be preserved for seven years.

File of tax returns

Tax returns have to be filed when there is any legal obligation or if your tax office or customs office requires for it. Make use of the official forms or of the electronical proceedings. Please respect the tax authority's request for detailed explanations or supplements.

Assistance in official acts

Please support us in the implementation of tax laws by means of official acts in the way that you provide the necessary information and the necessary books, records and documents as soon as possible. In official acts we have the right to enter real estate as well as premises, the right to make field controls and reviews and to safeguard evidence by inspection, by documents or by hearing witnesses.

Besides the rights and responsibilities based on laws, some more regulations are necessary to guarantee a fair cooperation between the fiscal administration and citizens. Please consider the fact that you contribute to fiscal equity and to an economical and efficient administrative practice by respecting these regulations.

Rules of fiscal procedure

General rules

Completing your tax returns, you or your representative disclose correctly all data and give a truthful description of your personal situation. In all of your tax returns and customs declarations you disclose all data and facts that are necessary for the calculation of your taxes and for completing the applied procedure. You don't apply for any benefits that do not correspond to your situation. The fiscal administration takes for granted that the details disclosed in your tax return are in accordance to the real facts, also if you don't submit any receipts. In most cases of tax returns we don't demand the submission of receipts in advance but if we request you to submit them (later), you have to fulfil this demand within the prescribed terms.

If you submit incorrect tax returns, a penal procedure can be the consequence. This means that not only the corrected tax has to be paid but also a fine or, in the worst case, even a prison sentence can be imposed on you.

If you have the possibility, use the electronic proceedings via FinanzOnline or e-customs. In this way you receive your assessment notices quickly, you save time and money and furthermore you contribute to an economical administration.

The fact that your tax office or customs office is able to handle your tax affairs economically (immediate formal notice of assessment, clearing letters, submission of receipts, audit acts etc.), essentially depends on the plausibility of the information you supply and on the corresponding data submitted by a third party (wages slip, etc.).

If we ask you for additional information, this is necessary for the handling of your case. You should answer our questions clearly, exactly, completely and quickly.

If you find out that the details you submitted to the tax office don't correspond to the facts, you have the possibility of self-incrimination. If you disclose the facts voluntarily and in time (in case of audits: before the beginning of the audit) and if the facts are described comprehensively, you can prevent a penal procedure by paying the determined tax debts.

The tax administration is transparent and incorruptible. Please respect that we act as public authority. We expect profound engagement from our employees with regard to ethics. What we contribute to are regulations concerning bias, the

prohibition of certain second jobs, the prohibition of accepting gifts, the sensitivity of our staff and complete transparency. Please contribute to your part to avoid corruption and abuse of authority and refrain from gifts, invitations or other measures, which could undermine our employee's obedience to law and impartiality.

If you want to report something about our employees, please contact the next competent superior, in other words the team-leader, the executive director, the regional manager. In any case the federal ministry of finance is at your disposal for information.

Assurance of revenue

The fiscal administration informs you about transactions on your tax account by means of accounting notifications. If you have already received an accounting notification about your obligation to pay taxes, usually there follows no further reminder. If you default on your payments for the first time, your tax office will send you, as a special service, a claim for payment, usually before taking any measures of enforcement. If you don't pay your owed tax in time, a surcharge on overdue payment will be stipulated.

Regarding the assessment of income tax or corporation tax, the tax office has the possibility to calculate interest on additional payments and credit balances. The tax office or customs office can take enforcement measures itself or consult the court to recover tax arrears.

If you have any short-term financial difficulties, you can apply for payment facilities (as for payment in instalments or for respite) under the condition that the subsequent collection of tax(es) is not jeopardized. In these cases you have to pay interest for delayed payment.

Upon your application, tax credit balances will be paid out as early as possible.

Inspection of tax returns

As an administration being orientated towards customer needs, we are obliged to apply the regulations based on tax and customs law prudently and to assess the facts impartially and corresponding to their correctness in a general context. In particular we are obliged to inspect the correctness of tax returns. With the help of these inspections the fiscal administration pursues aims of general and particular prevention.

The inspection of tax returns can be made before the issue of formal notices of assessment as well as afterwards. Before the issue of assessment notices we verify if there is any inconsistency or contradiction which might prevent the final treatment. After the issue of assessment notices we select further cases for inspection by reflecting on general prevention as well as by using means of risk-management.

These inspections are realized by clearing letters or by reviews. Please answer our questions immediately and correctly, so that we are able to guarantee correct assessment notices as quickly as possible.

Field auditing

For entrepreneurs we practice an objective and periodical audit of books and records and of the corresponding receipts in the field service. Apart from field auditing (which generally includes several taxes and years) the tax authority has the right to carry out reviews about tax law-relevant facts. Field audits and reviews are based on similar rules.

The selection of audit cases is based on general and particular preventive reflections and is supported by the application of modern means of risk-management. The procedure of field audits happens according to legally defined frameworks. The steps of the procedure are listed below.

First contacting by the auditor

Usually we announce field audits latest one week before their beginning. Normally a period of one week is at your disposal to prepare the submission of your data and documents. In justified cases there is also the possibility to postpone the beginning of the audit. In particular cases the auditor has the possibility to refrain from announcing the audit.

Authorization (order) to audit

The authorization to audit includes the taxes and periods which have to be audited. Until the beginning of the audit you have the possibility of self-incrimination. In this way you can prevent a penal procedure. But if the fiscal delinquency has already been discovered before you disclose the facts voluntarily, the possibility of exemption from penalty does not exist any more.

Audit location

The audit takes place in the premises as it facilitates the communication between you and the auditor. If auditing on site is not possible, it can also be carried out at the professional representative's office or at the tax or customs office.

Audit processing

If you provide a room with adequate technical equipment and if you or your employees assist the auditor by answering all necessary questions, you contribute to a quick processing.

At the beginning of the audit, the auditor identifies himself by showing his official identity card and his order to audit. The mutual contact should be characterized by politeness, esteem and respectfulness.

At the beginning of the audit the auditor will co-ordinate aspects of organisation and time with you. If you do not comply, in particular if you don't submit your documents, your taxation basis will be estimated. To ensure a quick audit processing, inform the auditor about the essential operations in your enterprise at the beginning and make available all necessary documents as quickly as possible.

Closing of the audit

The audit will be concluded by a final negotiation which again offers you the possibility to present your point of view. At the end of the meeting you receive a record which includes all findings with regard to the audit. If the audit does not result in a change of your taxation basis, a final meeting is not necessary and will just take place at your special request.

Other acts of control

It is the fiscal administration's responsibility to control the employment conditions of natives and foreigners. These controls always take place without any announcement and serve to establish fair conditions for everyone participating in business life and to safeguard the Austrian labour market.

Our standards in quality *and performance*

If both, administration and citizens, accept the legal framework as well as supplementary rules, we, as fiscal administration, can offer you a high level of standards in quality and performance.

Professionally qualified employees

Our employees are at your disposal and support you in carrying out your tax and customs affairs. They act promptly, friendly and qualified.

Customer friendly opening hours

The tax and customs offices are available throughout Austria from Monday through Thursday from 7:30 am to 03:30 pm and on Fridays from 7:30 am to 12:00 noon. You can contact us personally or via telephone.

Fiscal administration around the clock

Your tax returns and other applications can be submitted daily around-the-clock via FinanzOnline as well as your customs declarations via e-customs.

Comprehensive information offer

Our homepage (www.bmf.gv.at) offers topical information on the tax and customs administration. Additionally all forms as well as various brochures are available for download. The electronic financial documentation (Findok) is at your disposal as profound fiscal information system with regard to legal and expert matters. Of course all forms and brochures (as for example the Tax book for employees, the brochure for self-employed persons, Customs Info) can also be obtained in the tax and customs offices.

Efficient and prompt information via telephone

- We answer your questions in tax affairs during the opening hours in all tax offices.
- We answer your questions in customs affairs in all customs offices. Furthermore the custom's central information office is at your disposal from Monday to Friday from 6:00 am to 10:00 pm for information in general customs affairs. Telephone number 01/51433 564 053.
- For technical questions regarding the electronic transmission of tax returns via FinanzOnline, a special hotline is at everyone's disposal from Monday through Friday from 8:00 am to 06:00 pm. Telephone number 0810/221100.
- We try to respond to your telephone calls during the opening hours as soon as possible.

Information in written form

We answer your questions regarding the realized matter of facts without any needless delay but, if possible, within 8 weeks at the latest.



We answer your questions regarding the application of wage tax regulations within 2 weeks.

Transparency

You have the possibility to claim transparency in your personal proceeding by inspecting your files or the electronic version via FinanzOnline and e-customs.

Prompt and legally clear settlement

We are keen on carrying out your tax affairs promptly and legally. We try to guarantee legality with the help of our comprehensive system of quality and knowledge management. Usually it does not take more than one month to treat your tax returns and applications for family allowance (if there is no obvious inconsistency or contradiction and if all necessary data by a third party as for example wages slips have been submitted). If you make use of FinanzOnline, you will receive your assessment notice even more quickly. We treat your customs declarations immediately and try to carry out controls promptly and efficiently.

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