



Automatic booking for self consumption

With this definition you determine your posting (= posting in) and the associated automatic transfer (= posting out):

gültig ab	Konto Einbuchung	Kostenstelle Einbuchung	Steuercode Einbuchung	Konto Ausbuchung	Gegenkonto Ausbuchung	Steuercode Ausbuchung	%
00.00.0000							,00

valid from From when should your definition be valid?

Account posting in Which account do you post to?

Cost centre posting in Which cost centre do you post to? **(optional)**

Tax code posting in Which tax code do you post to?

The above combination of account/tax code (and possibly cost center) will then be automatically reposted as follows:

Account posting out The defined % rate is posted (gross)

Contra account posting out The defined % rate is posted (net)

Tax code posting out This tax code is posted

Concrete application example based on an electric vehicle with a gross purchase price of € 54.900,-

Luxury tangent $(54.900,- \text{ minus } 40.000,- / 54.900,-) = 27,14\%$

The input tax must be taxed by an self consumption to this part.

Basic data => Company index => Tax definitions => Tax codes

Definition of a separate tax code for self consumption (e.g. 320E) for sts sign 022.
By ticking "self consumption", the sales are reported under sts sign 001.

Steuerart	Umsatzsteuer / 3 (UST)		Aktiv	<input checked="" type="checkbox"/>
Prozent	20,0000		Einstellungen	
Code	320E		Mischsteuersatz	<input type="checkbox"/>
Bezeichnung	USt. 20%		Zolltarifnummer	<input type="checkbox"/>
Steuerkonten			Eigenverbrauch	<input checked="" type="checkbox"/>
Konto	3900	Umsatzsteuer	Kassa	<input type="checkbox"/>
Gegenkonto			Originalbeleg	<input type="checkbox"/>
Skontokonto	4400	Skontoaufwand	Rückerstattung	<input type="checkbox"/>
			OSS	<input type="checkbox"/>



Basic data => Company index => Tax definitions => Self consumption

Definition of the current entry and automatically requested booking:

Stammdaten - Eigenverbrauch									
	gültig ab	Konto Einbuchung	Kostenstelle Einbuchung	Steuercode Einbuchung	Konto Ausbuchung	Gegenkonto Ausbuchung	Steuercode Ausbuchung	%	
⊖	01.01.2022	7150		220	7159	4999	320E	27,14	
⊕									

Leasing expense 1.200,- gross against bank is booked by you as follows:

7150 / 2100 with tax code 220.

By the above definition you will now get the following posting record.
The area marked in red will always be posted automatically:

Konto	Bezeichnung	Betrag Soll	Betrag Haben	Stcd
7150	Leasingaufwand Elektrofahrzeug	1.000,00		220
2900	Vorsteuer	200,00		220
7159	Luxustangente	325,68		
4999	Eigenverbrauch 20%		271,40	320E
3900	Umsatzsteuer		54,28	320E
2100	Bank Austria		1.200,00	