

Lower Austrian Housing Promotion Guidelines 2019

On 24 September 2019, the Lower Austrian State Government, taking into account the available future forecasts in accordance with Section 7, Paragraphs 1 to 3 of the Lower Austrian Housing Promotion Act 2005 (NÖ WFG 2005) Federal Law Gazette 8304, adopted the Lower Austrian Housing Promotion Guidelines 2019.

1. Amendment; adopted by the Lower Austrian State Government on 22 October 2019
2. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7a NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 31 March 2020
3. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3) and pursuant to Section 7a NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 15 December 2020
4. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3)
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 29 June 2021
5. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3) and Section 7a NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 25 January 2022
6. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3)
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 05 April 2022
7. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3)
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 24 May 2022
8. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3)
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 13 September 2022
9. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 22 November 2022
10. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3)
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 29 November 2022
11. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3) and Section 7a NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 6 December 2022
12. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7(1) to (3) and Section 7a NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 20 December 2022
13. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 17 January 2023

14. Amendment; adopted by the Lower Austrian State Government pursuant to Section 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 06 June 2023
15. Amendment adopted by the Lower Austrian State Government pursuant to Section 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 27 June 2023
16. Amendment adopted by the Lower Austrian State Government pursuant to Section 7 and 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 28 November 2023
17. Amendment adopted by the Lower Austrian State Government pursuant to Section 7 and 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 30 January 2024
18. Amendment adopted by the Lower Austrian State Government pursuant to Section 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 05 March 2024
19. Amendment adopted by the Lower Austrian State Government pursuant to Section 7 and 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 18 June 2024
20. Amendment adopted by the Lower Austrian State Government pursuant to Section 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 02 July 2024
21. Amendment adopted by the Lower Austrian State Government pursuant to Section 7a
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 15 October 2024
22. Amendment adopted by the Lower Austrian State Government pursuant to Section 7
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 17 December 2024
23. Amendment adopted by the Lower Austrian State Government pursuant to Section 7
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 11 February 2025
24. Amendment adopted by the Lower Austrian State Government pursuant to Section 7
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 06 May 2025
25. Amendment adopted by the Lower Austrian State Government pursuant to Section 7
NÖ WFG [Lower Austrian Housing Promotion Act] 2005 on 25 November 2025

On 14 February 2024, pursuant to Section 2(2), the Lower Austrian State Government NÖ Lower Austrian Housing Promotion Act 1977, Federal Law Gazette 8300, resolved that the Lower Austrian Housing Promotion Guidelines 2019, in accordance with Section 7 of the Lower Austrian Housing Promotion Act 2005 (as amended), constitute the guidelines of the Housing Promotion Fund for the Federal State of Lower Austria from the 16th amendment onwards.

The subsidised loans must be secured – possibly proportionally – in the land register in favour of the housing promotion fund for the Federal State of Lower Austria. Other sufficient forms of security, such as a municipal guarantee, bank guarantee, etc., are permissible.

TABLE OF CONTENTS

Section I

General provisions

Section 1	Definitions
Section 2	Calculation and proof of income
Section 3	Grants
Section 4	Eligibility for subsidies according to Sections II and VI
Section 5	Eligibility for subsidies according to Sections III and VII
Section 6	Guarantee
Section 7	Early termination of the subsidy arrangement
Section 8	Transfer of ownership
Section 9	Obligations in the context of supply-side subsidies
Section 10	Draft renovation plan

SECTION II

Subsidy for the construction and first acquisition of private homes and dwellings

Section 11	Supply-side subsidy
Section 11a	Assumption of liability for a subsidised loan as an equity contribution
Section 11b	Special-purpose subsidies from the Federal Government for housing renovation for natural persons
Section 12	Applications
Section 13	Subsidy amount
Section 14	Family subsidy
Section 15	Securing and disbursing the subsidised loan
Section 16	Repayment and interest on the subsidised loan

SECTION III

Subsidy for private home renovation

Section 17	Supply-side subsidy
Section 18	Applications
Section 19	Subsidy amount
Section 20	Buy-in subsidy
Section 21	Maximum amount of supply-side subsidies
Section 22	Expiry

SECTION IV

Special subsidies

Section 23 "Raus aus Gas und Öl in Niederösterreich" [removing gas and oil in Lower Austria]

Section 23a Social cushioning of boiler replacement

Section 23b "Secure housing"

SECTION V

General provisions for the construction and renovation of housing

Section 24 Authorised person

Section 25 Requirements for the guarantee

Section 26 Content of the guarantee

Section 27 Start of construction

Section 28 Closing statement

SECTION VI

Subsidies for housing construction

Section 29 Applications

Section 29a Authorisation

Section 30 Subsidy amount

Section 31 Supply-side subsidy

Section 31a Special-purpose subsidies from the Federal Government for housing renovation

Section 32 Connection of two dwellings for large families

Section 33 Promotion of business premises and facilities,
which serve healthcare

SECTION VII

Subsidies for housing renovation

Section 34 Subsidy applicant

Section 35 Applications

Section 35a Requirements for the guarantee

Section 36 Supply-side subsidy

Section 36a Special-purpose subsidies from the Federal Government for housing renovation

Section 37 Subsidy amount

SECTION VIII

Demand-side subsidies

- Section 38 General provisions concerning demand-side subsidies
- Section 39 Subsidy applicants for demand-side subsidies
- Section 40 Family income for demand-side subsidies
- Section 41 Beneficiaries of demand-side subsidies
- Section 42 Conditions for demand-side subsidies
- Section 43 Housing expenditure for demand-side subsidies
- Section 44 Granting of demand-side subsidies
- Section 44a Retrospective granting of demand-side subsidies
- Section 45 Change to demand-side subsidies
- Section 46 Housing benefits
- Section 47 Housing grant
- Section 48 The 'Model 2009' housing grant
- Section 49 Exceptional housing allowance
- Section 49a Continued payment of demand-side subsidies in the event of flood damage
- Section 50 Loss of entitlement to demand-side subsidies
- Section 51 Obligations of the subsidy applicant against misuse of subsidies

SECTION IX

Final provisions

- Section 52 Cited legal provisions
- Section 53 Information processing
- Section 54 Entry into force
Transitional provisions
- Section 55 Expiry of validity

SECTION I

General provisions

Section 1 Definitions

1. Owner-occupied home

Owner-occupied homes are residential properties comprising no more than two dwellings, as well as terraced houses **not located within the special building zone**.

2. Energy performance rating (EPR)

The energy performance rating is the HWB_{Ref, RK} in accordance with OIB Guideline 6 “Energy saving and heat protection” in the version of the Lower Austrian Construction Engineering Ordinance 2014 (NÖ Bautechnikverordnung 2014).

3. Family income/household income

a) The family income is the sum of the income of all closely related persons living in the common household. In the case of marriage, registered partnership and civil partnership, the income of the partner must be taken into account in the family income even if separate residences are maintained.

Children’s income when they live in the parents’ household is not taken into account until they reach an age at which it is no longer possible to draw family allowance for them in accordance with the Austrian Family Allowance Act (Familienlastenausgleichsgesetz 1967, FLAG 1967).

b) The household income of a shared housing community is the sum of the income of all persons living in the common household.

c) Family income does not include the income of domestic employees and carers.

d) The provisions of these Guidelines apply similarly to persons who are exempt from or liable only to a limited extent to tax within the country.

4. Total construction costs

The total construction costs are the sum of the expenditure on building or refurbishing the subsidised building.

5. Healthcare facilities

Facilities intended for the provision of healthcare are premises that serve to maintain or restore people’s health; such premises include doctors’ surgeries and premises where therapeutic treatments are given.

These establishments can be subsidised in accordance with Section VI as well as Section VII.

6. Closely related persons

Closely related persons are spouses, registered partners, civil partners, directly related family members, including adopted and foster children, relations of the collateral line up to the third degree and direct relations by marriage.

7. Useful floor space of a dwelling

The useful floor space of a dwelling is the entire usable floor space less

- a) wall thicknesses and any recesses in the walls and staircases,
- b) basements and attics, provided these are not living rooms including associated ancillary rooms.

If no changes have been made to the ground plans of these dwellings, the living useful floor space actually used can be recognised as part of the space for renovation (Section VII).

8. Renovation properties

a) Renovation properties eligible for subsidy are:

- residential buildings,
- dwellings,
- non-residential buildings converted for residential purposes,
- residential homes and
- healthcare facilities with renovation pursuant to Section VII

that serve healthcare purposes, and business premises, whose building permit dates back at least 20 years at the time of application and for which the right of use exists.

- b) The condition that the building permit is 20 years old will not apply if sound or thermal insulation measures, measures for the reduction of energy consumption, measures for persons with disabilities, the construction of dwellings by densification of buildings, safety measures, preventive measures for flood protection or remedial and repair measures as a result of flood damage are to be carried out.
- c) Renovation measures for a house are subsidised to the extent that the house is permitted to be used for residential purposes and, in the case of subsidies pursuant to Section VII, facilities for healthcare (Section 1, Point 5) are permitted.

9. Renovation properties – private home renovation

Private home renovation covers applications by individuals

- a) for renovation properties with up to 500 m² existing and refurbishable living space
- b) for no more than 2 dwellings through annexation, conversion, expansion and installation in residential buildings and non-residential buildings to increase density of use

10. Renovation properties – residential renovation

Residential renovation covers applications from individuals to subsidise for renovation measures undertaken by

- a) natural persons for renovation properties with more than 500 m² of existing and (residential) usable floor space to be refurbished
- b) Legal persons.

It encompasses both the renovation of existing residential housing and the installation of dwellings in buildings that were previously not intended for residential purposes. If, in the course of such renovation, dwellings are built on the same property in the sense of land consolidation, a subsidy may also be granted as part of the renovation of the dwellings.

The construction of dwellings at the top of the building or in the attic to increase building density can also be subsidised as property renovation.

11. Renovation measures

(1) Renovation measures eligible for subsidies in accordance with Section VII constitute improvements as well as maintenance, including in particular:

- a) thermal insulation measures and measures to reduce energy consumption
- b) sound insulation
- c) Measures for persons with disabilities
- d) preservation work to ensure the preservation of the property
- e) the merging or division of dwellings
- f) renovation or construction of rooms or systems for joint use by the inhabitants such as water pipe installations, electrical installations and sanitary installations, central heating systems with or without a connection to district heating.

Renovation of gas pipe installations.

- g) The construction or redesign of external areas and ancillary buildings (e.g. parking facilities for motor vehicles, store-rooms), replacement and construction of facilities and spaces for shared use (e.g. painting the stairwell), in connection with other more major renovation measures in subsidised dwelling renovation.
- h) Security package
- i) Heating systems with or without hot water supply using renewable and/or eco-energy
- j) Preventive measures for flood protection
- k) Renovation measures and repairs following flood damage to residential buildings, including the basement

l) Storage for PV systems

(2) Eligible renovation measures under Section III include both improvement works and maintenance works:

- a) Roof renovation
- b) Thermal insulation for the top floor ceiling
- c) Thermal insulation for floor
- d) Thermal insulation for basement ceiling
- e) Thermal insulation for sloping roofs
- f) Full façade insulation

- g) Façade renovation
- h) Window replacement
- i) Window renovation
- j) Draining
- k) Measures for persons with disabilities
- l) Heat pump for heating
- m) Heat pump for hot water preparation
- n) Heating based on biogenic fuels
- o) District heating connection
- p) thermal solar systems
- q) Buffer storage
- r) PV Systems
- s) Living room ventilation
- t) Repair work after flooding
- u) Preventive measures for flood protection
- v) Safety devices
- w) Storage for PV systems

(3) The following are not eligible for subsidies:

- a) Painting and renovation of façades unless the façade is under a preservation order or the building is a historical building meriting preservation
- b) all built-in fixtures, cabinets, boxes, towel racks, mirrors, soap-dishes, etc.
- c) lighting fixtures in the dwellings,
- d) open fireplaces
- e) oil and gas heating system
- f) replacing an existing heating system with an electric heating system,
- g) solid fuel boiler (multi-fuel boiler),
- h) investment costs for cooling systems that are not operated exclusively with renewable energy or with district cooling from waste heat.
- i) For unconditioned areas, such as conservatories and the like, this only applies to renovation measures in accordance with Paragraph 2.

applies only to renovation measures in accordance with Paragraph 1:

- j) surface finish in the dwellings unless it is necessary for changes to the layout, renovation or renewal of the structure of individual parts of the building or for renovation or renewal of various pipes/cables,
- k) internal doors of dwellings unless the renovation or new construction is required due to changes in the floor plan, renovation or new construction of the structure of individual building parts or the doors are no longer functional.

12. Residential building

A residential building is a building that is at least partially authorised by the building authority for residential purposes.

13. Residential home

A residential home is a building that has been approved as such by the building authorities and serves, at least in part, to accommodate

- persons with disabilities,
- persons in need of care or or socially disadvantaged people, or is inhabited for the purpose of
- education and training
- professional practice, e.g., flexible living
- recreation or oldage care.

14. Dwelling

A dwelling is a unit comprising living rooms, day rooms and ancillary rooms, with a minimum of one living-room and an ancillary room, and that is approved by the building authority for use as a dwelling. Subsidy under Section VII does not require ancillary rooms to be present. Section 11(4) is not affected.

15. Residential construction

Residential construction is the construction of a residential building (multi-family dwelling) for which an application for a subsidy is submitted in accordance with Section VI, by

- a) a legal entity (Section 3 NÖ WFG 2005) or
- b) by a natural person, in which case it includes more than two dwellings for transfer into ownership (commonhold ownership).

16. Highly-efficient alternative energy systems:

- a) Decentralised energy supply systems based on energy from renewable sources; heating systems based on low-emission, biogenic fuels should be combined with solar systems (thermal or photovoltaic) where possible.
- b) district/local heating or district/local cooling systems based fully or in part (at least 80 %) on energy from renewable sources.
- c) district heating or district cooling systems from highly efficient combined heat and power plants as defined by Directive 2004/8/EC on the promotion of demand-based combined heat and power in the internal energy market, OJ L 52 of 21.02.2004, p. 50, as well as other waste heat that would otherwise remain unused.
- d) Heat pumps that mutatis mutandis comply with the minimum requirements of Directive 2014/314/EU (EU Ecolabel), provided that the flow temperature of the heat distribution system (wall/floor heating) is a maximum of 55°C; where possible, heat pumps should be combined with solar thermal or photovoltaic systems;
- e) other technologies and energy supply systems if these result in lower levels of greenhouse gas emissions compared to the systems cited in Letters b, c or d.

17. Dwellings in multi-storey residential buildings

Dwellings in multi-storey residential buildings are dwellings in a building of at least three dwellings, provided these are spread over several floors.

18. Shared housing community

A shared housing community exists if unrelated persons use a domicile together.

19. Town centre

The town centre encompasses the historical development of settlements until about 1960.

20. Proof of German language proficiency

Proof of German language proficiency is deemed to have been provided upon presentation of:

- a) proof from the Austrian Integration Fund of successful completion of the integration test in accordance with Section 11 or 12 of the Integration Act – IntG,
- b) an examination certificate from a course provider certified by the Austrian Integration Fund, which proves German language proficiency at level A2 according to the Common European Framework of Reference for Languages;
- c) a language placement certificate from the Austrian Integration Fund at language level A2 according to the Common European Framework of Reference for Languages;
- d) proof of at least five years of attendance at a compulsory school in Austria with positive completion of the subject 'German' or positive completion of the subject 'German' at the level of the 9th school year or a positive assessment in the examination area 'German – Communication and Society' within the framework of the compulsory school leaving examination according to the Compulsory School Leaving Examination Act,
- e) proof of a positive qualification in the subject 'German' after at least four years of instruction in the German language at a foreign secondary school;
- f) proof of a school-leaving certificate which corresponds to the general university entrance qualification as defined in Section 64(1) Universities Act 2002, with the right to study in the language of instruction German or a certificate from a vocational secondary school,
- g) proof of at last two years of enrolment at a post-secondary educational institution with enrolment in a subject with German as the language of instruction and proof of corresponding academic success amounting to at least 32 ECTS credits (16 semester hours) or a corresponding post-secondary degree or
- h) proof of a completed apprenticeship examination in accordance with the Vocational Training Act or a skilled worker examination in accordance with the agricultural and forestry vocational training laws of the federal states.

21. Reconstructing

Construction of a new residential building on the same property where an existing building is completely or predominantly demolished.

Section 2

Calculation and proof of income:

(1) Income is the sum of all an individual's monetary and non-monetary benefits and is calculated as follows:

1. **The income of employees** is the taxable income in accordance with Point 245 of the annual payslip (L 16), excluding “income taxed at fixed rates pursuant to Section 67(3) to (8)” of the Income Tax Act 1988, plus tax-free income pursuant to Section 3(1)(3a) (equalisation allowance excluding the pro-rata Christmas and holiday bonuses), 4a (weekly allowance), 4e (transitional allowance), 5a (unemployment benefit), 5b (maternity leave allowance), 5c (bridging allowance for federal civil servants), 5d (allowances under the Labour Market Promotion Act), 9, 10, 11 (income from employment abroad), 22 (pay of soldiers under the Army Pay Act), 23 (pay of those performing civilian service) and 24 (overseas service allowance) of the Income Tax Act 1988, sickness benefit, rehabilitation allowance, benefits under the means-tested minimum income scheme (Lower Austria Minimum Income Act, Federal Law Gazette 9205 (as currently in force), or social assistance – income support (Lower Austria Social Assistance Act 2000, Federal Law Gazette 9200), family time bonus according to the Family Time Bonus Act, less the creditable wage tax or – if the employee tax return is submitted – the income tax, or plus the refundable negative tax.

2. **Income that is determined on the basis of an income tax return** is the total of income minus income tax, or refundable negative tax.

When calculating family income, negative income is not set off against positive income for a person living in the shared household, but is entered as 0.

3. **Income from farming and forestry**, provided no assessment has been made, is 31% of the standard value of the self-cultivated land, including additionally leased land and rent received.

4. Contractually or judicially determined cash-based **maintenance payments** must be included in the income of the recipient and taken into account as reducing the income of the person liable for maintenance.

In the case of voluntary or maintenance benefits not agreed, the average rates (published by Vienna Higher Civil Court) are applied.

5. The following are **deducted** from the income calculated in this way:

- a) Allowances for increased income-related expenditure subject to the possession of a corresponding document (personal allowance assessment or income tax assessment) by the tax office;
- b) Allowances pursuant to Sections 34 and 35 of the EStG 1988 on account of their own disability or disability of a related person living in the common household (Section 1(6)).

6. If during the period under scrutiny the subsidy applicant was a schoolchild or student, the income appraisal is based on 15 % of the parents' income.

7. Unless otherwise determined in these Guidelines, EstG 1988 will form the basis for a calculation of family income (Section 1(3)).

(2) Proof of income is provided for

1. employees through submission of the annual wage slip (L16) or the employee's tax assessment for the calendar year preceding the application for subsidy.

2. self-employed persons through submission of the latest income tax assessment at the time of the application for subsidy.

3. farmers and foresters — where no income tax assessment is presented — through submission of the latest assessment unit value notice received and/or lease agreements with details of the unit value.

4. Further evidence, in particular of tax-free income pursuant to Section 3 of the 1988 Income Tax Act (EStG), must also be provided.

5. The proof of income may either be provided related to the effective date of the application for subsidy or the effective date of the application for the agreement to transfer ownership or the date the contract, pre-contract or previous tenancy agreement was concluded.

In addition, the proof of income can be provided with a monthly wage confirmation over one of the three months preceding the chosen reference date. Additionally it may be provided by presenting the income tax assessments or pay slips for the last three calendar years.

(3) In the case of demand-side subsidy, Section 40 will apply.

Section 3

Grants

(1) Insofar as these guidelines provide for subsidies in the form of grants, these are grants towards the ongoing annuities of loans, grants towards the use of equity capital in accordance with the WGG of a non-profit housing association, or one-off non-repayable grants.

An annuity is a periodic payment obligation to repay interest as well as, normally, the capital.

A loan is an advance or a non-recoverable credit from credit institutions or insurance companies authorised to subsidise credit in Austria, the repayment of which is made by way of annuities.

(2) Early capital repayments that do not reduce the annuity amount but shorten the term do not lead to a reduction in the ongoing subsidy rate; in the case of a reduction in the annuity amount due to early repayments, the subsidy must be reduced accordingly and permanently.

(3) The disbursement of subsidies for the ongoing annuities of loans or for the equity contribution of a non-profit housing association takes place semi-annually. The due date for repayment of the annuity by the beneficiary of the subsidy must fall on the first day of a month.

Section 4

Eligibility for subsidies according to Sections II and VI

(1) Eligible for a subsidy is anyone who intends to establish their main place of residence in the subsidised dwelling, provides proof of this, and maintains it as their main place of residence for the duration of the subsidy.

In the case of married couples, registered partnerships or civil partnerships, both persons must establish their main place of residence in the subsidised dwelling. Paragraph 1 and the provisions concerning closely related persons will not apply to dormitories for education, training and professional practice.

(2) a) The ceiling for annual family income/household income will be considered for a household size

1. of one person € 55,000

2. of two persons € 80,000

This amount increases by € 10,000 for each additional person.

b) The upper limit of annual family income in the case of a subsidy for a private home or a dwelling in a residential property is

1. of one person € 60,000

2. of two persons € 90,000

This amount increases by € 10,000 for each additional person.

(3) Irrespective of Paragraphs 4 and 5, the subsidy is granted on condition that subsidised dwellings are only transferred to the ownership of Austrian citizens eligible for subsidies or persons of equivalent status (Paragraph 7).

‘Section 8 (Paragraph 2) will apply mutatis mutandis.’.

In the case of any other transfer of use of a dwelling subsidised pursuant to Section VI, Section 8(3) and (4) of the Non-profit Housing Act (Wohnungsgemeinnützigkeitsgesetz WGG) (in the version published in Federal Law Gazette I No 85/2019) and, for persons entitled to asylum, persons entitled to subsidiary protection and third-country nationals, to check proof of German language proficiency.

Proof of German language skills may be waived if this cannot be reasonably expected due to a permanently poor physical or mental state of health, whereby proof must be provided by an official medical certificate, as well as for those persons who were born before 01/01/1959 and receive benefits from the statutory Austrian pension insurance due to the insured events of old age, reduced earning capacity or death.

Furthermore, asylum seekers, beneficiaries of subsidiary protection and third-country nationals can only be granted accommodation if they

1. have had their main place of residence in Austria continuously and legally for more than five years
2. receive income that is subject to income tax in Austria, or have paid contributions to the statutory social insurance scheme in Austria as a result of gainful employment and now receive benefits from it, and have received the aforementioned income or benefits for 54 months within the last five years or have a total of 240 months of such periods, and
3. the legal residence of all persons living in the same household is proven by the presentation of residence permits.

For the purpose of proving the reference period of 54 months pursuant to Point 2, periods during which childcare allowance is received, or in which a closely related person who receives care allowance of at least level 3 is cared for, will be taken into account. Periods in which unemployment assistance is received are not taken into account.

The requirements of Point 2 do not have to be met if this cannot be expected due to permanent poor physical or mental health (demonstrated by an official medical report), as well as by persons who have established their main place of residence in Austria for the first time after the age of 60 or receive benefits from statutory Austrian pension insurance due to the insured event of reduced capacity to work.

(4) If closely related persons live in the dwelling, only they need to be eligible for funding.

(5) Dwellings whose construction is supported under Section VI or similar previous provisions in this regard may

- a) also be acquired from
 1. non-profit housing associations,
 2. local authorities,
 3. Property companies in which local authorities hold a majority stake (local authority property companies) may be acquired after the property has been in existence for at least ten years but only if they are to be transferred to persons who are eligible for support at the time the property comes into use.
- b) They may also be acquired by
 1. Austrian citizens or persons of equivalent status or
 2. legal entities based in Austria or in another EEA member state, but only if they are to be passed on to employees.

The legal persons referred to in Letter (a) and in Section 3(1)(4) NÖ WFG 2005 may also acquire residential homes.

(6) Paragraphs 1 and 2 do not apply to employee dwellings that are subsidised pursuant to Section VI.

- (7) Austrian citizens are treated as equal to:
1. foreigners who have lost Austrian citizenship after 6 March 1933, had to emigrate from Austria for political, racial or religious reasons, have returned to Austria and intend to settle permanently in Austria;
 2. Nationals of an EEA member state;
 3. Asylum seekers and beneficiaries of subsidiary protection who can provide proof of German language skills;
 4. Swiss nationals according to the agreement on the free movement of persons.

Section 5

Eligibility for subsidies according to Sections III and VII

Eligibility for a subsidy is only granted if the main place of residence is the subsidised dwelling, and this is proven and maintained for the duration of the subsidy. In the case of married couples, registered partnerships or civil partnerships, both persons must establish their main place of residence in the subsidised dwelling. This requirement does not apply to employee dwellings and residential homes subsidised under Section VII.

Section 6

Guarantee

- (1) The guarantee will include the conditions and obligations necessary to comply with the provisions of the NÖ WFG 2005 and these Guidelines.
- (2) In the case of a subsidy in accordance with Sections II, VI or VII, the a subsidy plan forms part of the subsidy agreement.
- (3) This agreement should set out the grounds on which the subsidy may be revoked or terminated (Section 7).
In addition, it is necessary to provide for the temporary cessation of subsidy payments if and for as long as the applicant fails to fulfil or comply with the incumbent obligations.
- (4) The guarantee should include provisions concerning adequate collateral security for the subsidised loan.
- (5) Guarantees are granted on condition that grants (Section 3) exceeding the amount of the annuity payments are to be used to repay the capital.
- (6) Further specific content of the subsidy agreement is set out in the following sections.

Section 7

Early termination of the subsidy arrangement

(1) The State Government will make it a condition of the subsidy agreement that the subsidy should be terminated

1. if the beneficiary:

a) fails to meet their repayment obligations arising from the repayable subsidy despite written reminders and reasonable grace periods, without prejudice to any possible deferral, and without good cause;

If the repayment obligation for the repayable grant exceeds the rent actually received or to be passed on under the provisions of the Non-profit Housing Act (WGG), the repayment obligation or period will be extended based on a justified application for those amounts exceeding the rent to be passed on under the WGG and actually received.

b) fails to fulfil or comply with the terms and conditions of the subsidy (subsidy agreement, promissory note); in the case of the additional installation of heating and hot water systems that do not comply with the provisions of Section 1(16), no termination will take place if such systems are installed as a backup system for emergencies;

c) does not use the subsidised loan or the grant-supported loan as intended;

d) without approval from the State Government converts a dwelling or the subsidised living space, even if only in part, to rooms of another kind, uses, joins or divides them contrary to their purpose, or substantially or in a value-reducing way modifies the building or allows it to be modified;

The exercise of a trade is permitted to a subordinate extent

e) without the consent of the state government if persons who are not closely related live in the subsidised dwelling. Persons who are not closely related may share a subsidised dwelling as a shared housing community if they rent the subsidised dwelling together or if the other users sublet the subsidised dwelling to cover costs. All users must justify the main place of residence in the subsidised dwelling.

f) has fraudulently obtained funding or approval for the transfer of ownership through incomplete or incorrect information;

2. if the user fails to provide proof of their main residence, without this being necessary for compelling reasons, such as in particular profession, health, vocational training or retirement provision. If a subsidy was promised under the Housing Construction Promotion Act 1968, Federal Law Gazette 280/1967 the termination may be waived if the main place of residence is not proven.

3. if

a) the loan, supported by a grant (Section 3), has been repaid

b) the liable party does not fulfil their payment obligations punctually concerning the grant-supported loan.

(2) The termination of the subsidy can either include cancellation of the repayable subsidy or cessation of the grants or both.

In the area of housing construction and renovation under current or previous provisions, termination of the subsidy may include either the termination of the repayable subsidy and the cessation of grants or only the cessation of grants.

Grants that reduce the repayment obligations for the subsidised loan will only be discontinued if the subsidised loan is terminated. The subsidies are stopped once the subsidised loan has been repaid.

Grants can be recovered from the date on which the ground for termination occurs.

(3) When cancelling the repayable subsidy, the State Government must allow a notice period of at least six months.

(4) In the event that the subsidy applicant or beneficiary dies, the subsidy does not have to be terminated.

(5) The subsidy for an employee residence will not be terminated if the employer leaves the former employee or his survivors in the dwelling after the end of the employment relationship.

(6) Invalidation of the entitlement to and reclaiming of the demand-side subsidy are handled in accordance with Section 50.

Section 8

Transfer of ownership

(1) Where the transfer of ownership of the subsidised property requires the approval of the State Government, this must be refused if the purchaser or future user lacks eligibility for a subsidy pursuant to Section 4 or Section 5.

When transferring ownership of subsidised properties, which were financed with loans in accordance with the Housing Promotion Act 1968, Federal Law Gazette. Where applications are supported under Regulation 280/1967, the eligibility assessment under Section 4(1) (principal residence) and Section 4(2) (income) may be waived.

Section 26(2)(c) remains unaffected.

(2) In the case of spouses or other related persons as defined in Section 1 Point 6, at least half the property has to be owned by Austrian citizens or persons of equivalent status pursuant to Section 4(7).

(3) Following the closing statement, there will be no verification of income

- a) if the owner is transferring shares in the property to a closely related person,
- b) if a previous user acquires shares in the property and without this acquisition a verification of the eligibility for a subsidy is not required.

(4) If the subsidised loan has been fully redeemed or the grant is terminated, the Federal State will agree to the transfer of ownership by cancelling the sale ban.

(5) With incorporation of the right of ownership in the land register, the transferring owner, if it is a limited-profit housing association, is released from personal liability with regard to the supply-side subsidy. This also applies retroactively to approvals given in accordance with earlier regulations.

(6) The principle that only related persons can be co-owners of a subsidised property can be departed from if co-ownership shares are transferred free of charge between related persons.

(7) Persons who are not closely related cannot be co-owners of a subsidised dwelling, even if they have previously shared the dwelling as a shared housing community.

(8) Rented dwellings may also be re-rented after the closing statement if the applicant for subsidy exceeds the ceilings for the annual family income/household income referred to in Section 4(2)(a) by up to 20%. Consent to the transfer of ownership may also be granted if the applicant for subsidy exceeds the ceilings for the annual family income referred to in Section 4(2)(b) by up to 20%.'

Section 9

Obligations in the context of supply-side subsidies

- (1) A guarantee will only be issued if the subsidy applicant
 1. undertakes prior to the guarantee to use exclusively building materials that will not release halogenated gases into the atmosphere, which damage the climate during their life cycle.
 2. agrees in writing to the monitoring of the construction and control of the energy performance certificate by the federal state or by the authorities designated by the federal state. This inspection may also be carried out as a random check.
- (2) With regard to the initial installation of heating and hot water systems, the use of high-efficiency alternative energy systems in new builds constitutes a condition for the award of a subsidy.

Section 10

Draft renovation plan

For subsidies in accordance with Section III or VII the subsidy applicant must submit a draft renovation plan to the State Government that contains the intended renovation works.

Changes to the draft renovation plan may be taken into account in the closing statement.

SECTION II

Subsidy for the construction and first acquisition of private homes and dwellings

Section 11 Supply-side subsidy

- (1) The subsidisation of private homes consists of granting loans to individuals who are Austrian citizens or are of equivalent status,
1. for the renovation of private homes,
 2. for the first acquisition of private homes or dwellings, in other words the transfer of ownership of newly constructed properties from the developer to the applicant,
 3. for the construction of dwellings through annexation, conversion, expansion and installation.

In any case, the future users must be eligible for a subsidy at the time that they make the application.

- (2) Lessees can only be subsidised if the properties in question are owned by corporations, associations of persons and estates with exclusive and direct public or ecclesiastical purposes.

- (3) The initial purchase of private homes and dwellings is also eligible for subsidies if the dwelling is already usable.

In these cases, the initial purchase and application for subsidy must take place within three years of the established usability.

Section 12(4) is not affected.

- (4) Each dwelling must be self-contained and have at least a living room, kitchen (cooking area), bathroom with washing facilities and a shower or bath and a toilet.

- (5) the living space of the subsidised home or dwelling may not exceed 170 m².

Section 11a

Assumption of liability for a subsidised loan as an equity contribution

(Decision pursuant to Section 7a of the Lower Austrian Housing Act 2005 of 20 December 2022)

(1) For the initial construction of a home, the first-time purchase of a home or a flat from a property developer, the initial creation of dwellings through extensions, additions, conversions or internal alterations, or the first-time purchase of a property requiring renovation, the Federal state of Lower Austria assumes liability as guarantor and payer (Section 1357 of the Austrian Civil Code) for a maximum of 35 years for the recoverability of the claim for a subsidy loan from a credit institution amounting to 5% of the total costs of the property purchase, up to a maximum of €30,000, which constitutes an equity contribution:

1. The requirement for a maximum loan-to-value ratio of 90% in accordance with the Regulation on Real Estate Financing Measures for Credit Institutions (KIM-V), Federal Law Gazette BGBl. II 230/2022, cannot be met by the applicant (20 % of the total cost of purchasing the property).

Confirmation from the financing bank is available.

2. This refers to the initial construction of a new home, the initial purchase of a home or commonhold from a developer, the initial construction of dwellings through additions, extensions, conversions and installations, or the initial purchase of a renovation property for personal use.

3. In the case of the initial construction of a home, the first purchase of a home or a flat from a property developer, or the initial creation of dwellings through extensions, additions, conversions or internal alterations, an application for a home ownership subsidy loan in accordance with Section 11 must be submitted at the same time.

4. In the case of the first-time purchase of a property requiring renovation, a renovation plan must be submitted.

5. Eligibility for a subsidy under Section 4 applies mutatis mutandis.

(2) The recourse claim of the State of Lower Austria arising from the liability for the subsidised loan must be secured in the land register

in accordance with Section 11 Paragraph 2 of the Lower Austrian Housing Promotion Act 2005;

in addition, a prohibition on alienation in favor of the State of Lower Austria must be registered in accordance with Section 11 Paragraph 3 of the Lower Austrian Housing Promotion Act 2005.

The security must be registered in the land register with priority over all registered maximum amount liens.

(3) The provisions of Sections I, II and III apply accordingly.

(4) Applications for the assumption of liability pursuant to Section 11a may be submitted between 1 January 2023 and 30 June 2025.

Section 11a will enter into force subject to the recognition of the Financial Market Authority (FMA).

Section 11b

Special-purpose subsidies from the Federal Government for housing renovation

(Decision pursuant to Section 7a of the Lower Austrian Housing Act 2005 of 2 July 2024 implementing Section 29a of the Fiscal Equalisation Act 2024)

(1) Natural persons who are awarded property-related financial assistance under Section 11 (Assistance for the construction and first-time purchase of owner-occupied homes and dwellings) may be granted a one-off, non-repayable interest subsidy towards a loan from a credit institution to cover the interest payable; this subsidy amounts to 5% of the relevant loan amount, up to a maximum of €200,000. Any loan volume exceeding this amount remains unaffected.

The grant will be paid out after acceptance of the guarantee.

(2) Applications for a grant under Paragraph 1 may be submitted by individuals who, as of 18 April 2024, have already submitted an application under Section 12 (Support for the construction and first-time purchase of owner-occupied homes and dwellings) or who intend to do so.

Applications may only refer to loan agreements concluded from 2022 onwards. The period of validity must extend until the end of 2028.

The guarantee of the grant is provided together with the guarantee of the subsidised loan in accordance with Section 11.

(3) The following condition must be included in the commitment in accordance with Section 29a Paragraph 10 of the Fiscal Equalisation Act 2024:

The anti-speculation measure set out in Section 15h of the Non-Profit Housing Act will apply *mutatis mutandis* for a period of 25 years from the date on which the undertaking is accepted.

(4) "Section 29a(6) to (10) and (12) of the Fiscal Equalisation Act 2024 forms an integral part of the special scheme 'Section 11b: Federal grants for housing support for natural persons'."

Section 12

Applications

- (1) The application (form) must include all the documents required for assessing eligibility for subsidies, in particular
 1. building permits including approved construction and site plans
 2. energy performance certificates including documentation,
 3. financing plans,
 4. proof of income,
 5. those personal documents necessary for proving the information from the subsidy applicant.
- (2) The land on which the subsidised object is to be built must either be owned or co-owned or a dwelling owned by the applicant, or the applicant must be entitled to build or a lessee. Ownership or building rights must be proven.

It is initially sufficient to provide an offer to purchase for the property or the offer of the right to build on the leasehold land.
- (3) Lessees (Section 11(2)) must prove that the lease will last at least for the duration of the subsidy (lease agreement).
- (4) The application must be submitted before the demonstrable usability of the dwelling, except for cases of first acquisition by the developer (Section 11(1)(2)).
- (5) Before receiving funding, the applicant must submit a financing plan as proof that the financing of the construction project is secured.

Section 13

Subsidy amount

- (1) the project-based subsidy for single-family homes and commonholds (apartments in multi-story residential buildings) with a useful living floor space of up to 170 m² consists of the granting of loans.

The loan is calculated from the basic subsidy and additions through measures from Table 1.

One point corresponds to €300 for single-family homes (Paragraph 2) with a useful living floor space of up to 150 m² or €150 for single-family homes (Paragraph 2) with a useful living floor space from 151 m² to 170 m² or €200 for commonholds (dwellings in multi-story residential buildings) (Paragraph 3). The maximum number of points for the basic subsidy and the additions from Table 1 is 100 points.

In addition, points from Table 2 may be awarded.

(2) Table for private homes

(Private homes with a maximum of 2 dwelling units, terraced houses, dwellings by annexation, conversion, expansion and installation)

Basic subsidy

NEARLY ZERO-ENERGY BUILDING with optimised building envelope												
Compactness of the building depending on geometry												Points
A/V ⁸	> 1.00	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.55	< 0.50	65
HWB _{ref,RK} ⁴	40	39	37	36	34	33	31	30	28	27	25	
Highly efficient heating system	Heating systems: ☐ heat pump or ☐ biogenic heating system or ☐ district heating connection or ☐ direct electric heating + highly efficient WRL² + PV system³ > 2.0 kWp											
OR												
NEARLY ZERO-ENERGY BUILDING with optimised building technology												
Compactness of the building depending on geometry												Points
A/V ⁸	> 1.00	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.55	< 0.50	65
HWB _{ref,RK} ⁴	53	51	49	47	45	43	41	39	38	36	34	
Highly efficient heating system	☐ ☐ ☐ heat pump or biogenic heating system or District heating connection					Additionally required: ☐ PV system³ ≥ 2.0 kWp or ☐ Solar system > 4 m² AP¹ or ☐ Living room ventilation						

Key:

AP ¹	Aperture area of the solar system
WRL ²	Living room ventilation
PV system ³	Photo-Voltaic Installation
HWB _{Ref, RK} ⁴	Reference heating energy demand ^{Reference climate}
WET ⁵	Dwelling entrance door
RC ⁶	Resistance class (European standard for safety classes)
7	An additional subsidy is only available if it was not selected as an additional criterion in the
the	
	Basic subsidy.
A/V relationship ⁸	Expression for building geometry - expressed by the ratio of surface area of building envelope A to sealed volume V

(3) Table for commonholds (dwellings in multi-storey blocks)

Basic subsidy

NEARLY ZERO-ENERGY BUILDING with optimised building envelope												
Compactness of the building depending on geometry												Points
A/V ⁸	> 0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	< 0.30	65
HWB _{ref,RK} ⁴	34	33	31	30	28	27	25	24	22	21	19	
Highly efficient heating system	☐ Heating systems: ☐ heat pump or ☐ biogenic heating system or ☐ District heating connection											
OR												
NEARLY ZERO-ENERGY BUILDING with optimised building technology												
Compactness of the building depending on geometry												Points
A/V ⁸	> 0.80	0.75	0.70	0.65	0.60	0.55	0.50	0.45	0.40	0.35	< 0.30	65
HWB _{ref,RK} ⁴	45	43	41	39	38	36	34	32	30	28	26	
Highly efficient heating system	☐ Heating systems: ☐ heat pump or ☐ biogenic heating system or ☐ District heating connection					☐ Additionally required PV system³ ≥ 0.5 kWp per dwelling unit Or ☐ Solar system > 1 m² AP¹ per dwelling unit or ☐ Living room ventilation						

Key:

WP ¹	Aperture area of the solar system
WRL ²	Living room ventilation
PV system ³	Photo-Voltaic Installation
HWB _{Ref, RK} ⁴	Reference heating energy demand Reference climate
WET ⁵	Dwelling entrance door
RC ⁶	Resistance class (European standard for safety classes)
7	An additional subsidy is only available if it was not selected as an additional criterion in the basic subsidy
A/V relationship ⁸	Printout for building geometry – expressed by the ratio of surface area of building envelope A to sealed volume V

(4) The first application for supply-side subsidies for a dwelling or a terraced house is decisive for which technical provisions are to be applied to the supply-side subsidy for the remaining dwellings of the residential property.

(5) For a house with two dwellings, 40 % of the amount determined according to Paragraphs 1 to 3 and Section 14 is granted as a loan for the second dwelling.

(6) An increase in the subsidised loan is possible until the housing is demonstrably usable.

Section 14

Family subsidy

The supply-side subsidy is increased by the following amounts:

1. for young families

These are families with at least one dependent child belonging to the household where a partner has not yet reached the age of 35 at the time the application is submitted and individuals up to 35 years of age with at least one dependent child belonging to the household **€ 10,000**

2. for each **dependent child** belonging to the household **€ 10,000**

3. for each dependent **disabled child belonging to the household** for whom higher family allowance is claimed **€ 10,000**

4. where there is a **reduction in earning capacity** of at **least 55 %** as defined in Section 35 EstG 1988 or entitlement to care allowance from level II upwards pursuant to the 1993 Federal Care Allowance Act (Bundespflegegeldgesetz) or the 1993 Lower Austrian Care Allowance Act (NÖ Pflegegeldgesetz) **€ 10,000**

5. as **additional subsidy for employees** **€3,000**
for eligible users who have been employed in a dependent capacity for the last 15 months – the receipt of unemployment benefits or emergency assistance or pension counts as employment – and have demonstrably established a main residence in Lower Austria for at least three years.

Section 15

Securing and disbursing the subsidised loan

(1) Promotional loans, excluding top-ups, are granted on the condition that they are secured in the land register with priority over all registered maximum amount liens.

(2) The disbursement of the loan amounts pursuant to Sections 13(1) and (2) or (3) in conjunction with Paragraphs 5 and 6 and Section 14 will take place in the following cases:

- Construction progress on the basement and ceiling or foundation plate to the extent of 30%
- completion of the shell structure and roof at a further 60%
- Closing statement of the loan amount. 10 %

(3) Experts commissioned by the federal state of Lower Austria may verify the execution with their work being treated as housing research.

Section 16

Repayment and interest on the subsidised loan

(1) With the acceptance of the guarantee, the subsidy applicant undertakes to repay the loan progressively, with the capital repayment and interest on the subsidised loan commencing on the next-but-one repayment date following the date the loan for 'completion of shell structure with completed roof' is disbursed (Section 15(2)).

Repayment will be effected on a six-monthly basis on 1 April and on 1 October.

(2) The preferential loan has a repayment term of 27.5 years and is subject to interest in arrears of 1 % p.a.

The annuity payments during the first five years amount to 2% of the loan.

They will increase from the 6th repayment year at five-year intervals by 1% of the loan amount (e.g. 6th to 10th repayment year 3% etc.).

(2a) Alternatively, a subsidised loan with a repayment period of 34.5 years and an interest rate of 1% may be applied for.

The annual instalments amount to 1.4% of the loan amount for the first five years and increase from the 6th to the 20th year. Repayment in five-year intervals. the annual annuities are therefore calculated as follows:

6th - 10th Repayment year 2.2 % of the loan amount

11th - 15th Repayment year 3.2 % of the loan amount

16th - 20th Repayment year 4.2 % of the loan amount

From the 21st From the repayment year until the end of the term, the annuities amount to

4.6% of the loan amount.

(3) Administration of the repayment of preferential loans is done through Hypo NOE Landesbank für Niederösterreich und Wien AG.

SECTION III

Subsidy for private home renovation

Section 17 Supply-side subsidy

(1) Supply-side subsidies for private home renovation relate to renovation measures (Section 1 Point 11, Paragraph 2) carried out on renovation properties in accordance with Section 1 Point 9.

In the case of residential buildings with more than two dwellings, the renovation of perimeter enclosures is only subsidised if the owner of the building applies for a subsidy.

(1a) Reconstructing pursuant to Section 1 Point 21 constitutes a subsidised renovation measure in residential building land. The new building must be constructed as a new dwelling unit on the site of the old building (within the building complex) which has been completely demolished (detached outbuildings are not included in this) unless the renovation of the old building is economically or technically feasible.

Construction of a new home must commence within one year of the demolition being completed, in accordance with Section 1(1).

Proof of the above points, as well as proof of the main residence (for personal use) within the meaning of Section 5, must be provided at the time of the closing statement.

(2) The supply-side subsidy scheme involves the award of fixed, non-repayable grants (Section 3) towards annual repayments on loans taken out for renovation works, whether or not an energy performance certificate is required. The grants are awarded for a duration of 10 years at 4% p.a. of the subsidy amount as calculated in accordance with Section 19 and Section 20.

(3) The amount of the subsidised loan must correspond to the amount of eligible renovation costs, which will be aligned with the number of subsidy Points (1 point corresponds to 1 %), with 100% as the upper limit.

If a smaller loan amount is taken out, the annuity subsidy will be reduced proportionally. The loan can be supplemented by a non-subsidised portion.

Section 18

Applications

All of the documents necessary for assessing the requirements in accordance with this section and Section I are to be included, in particular

1. Draft renovation plan
2. building permits including approved construction and site plans.
and
3. Data sheet for home renovation for the energy performance certificate, except for renovation measures according to Section 19, Paragraph 2, Table "Renovation without energy performance certificate". The renovation measures included and intended in the renovation design and the expected costs must be complete and submitted in an application.

Section 19

Subsidy amount

- (1) The subsidy amount is the basis for calculating the annuity subsidy in accordance with Section 17.

The subsidy amount is determined by the eligible renovation costs according to Section 21 and the point rating table.

First, the eligible renovation costs are to be determined in accordance with Section 21.

These are then put in relation to the number of points achieved according to the following point tables, where 1 point corresponds to 1% of the amount of eligible renovation costs. The number of points can also exceed 100 points. Accordingly, the subsidy amount can also exceed 100 % of eligible renovation costs.

If renovation measures are carried out in accordance with Section 17(1a) (Reconstructing) and an energy performance certificate is issued, the amount of subsidy is determined in accordance with Section 19(2) Sanitation with energy performance certificate. The energy indicators in table row 3 must be adhered to. Subsidies pursuant to Section 17(1a) (Reconstructing) may be granted for applications submitted in full by the end of 2026.

In addition, the purchasing subsidy in accordance with Section 20 may increase the level of subsidy.

Measures for persons with disabilities are subsidised with 100% of the eligible renovation costs in accordance with Section 21. The measures must be established for persons with a reduction in earning capacity of at least 55% within the meaning of Section 35 of the Income Tax Act 1988 or who are entitled to care allowance from level II upwards under the Federal Care Allowance Act 1993 or the Lower Austrian Care Allowance Act 1993, whose main place of residence is the subsidised property.

(2) Renovation with energy performance certificate

Improvement of heating energy demand ($HWB_{REF\ RK}$) at the building's reference location	points
by 40% or more	50

OR

Heating energy demand ($HWB_{REF\ RK}$) of the building depending on the building geometry												
The following minimum values must be achieved through thermal insulation measures on the building envelope. If the thermal condition of the building before the implementation of thermal insulating measures already meets the minimum values below, the next better category depending on the building geometry (A/V ratio) as the minimum value will be relevant for the subsidy.												
A/V - Ratio ⁸ It. Energy performance certificate	> 1.00	0.95	0.90	0.85	0.80	0.75	0.70	0.65	0.60	0.55	< 0.50	Points
$HWB_{ref, RK4}$	74	71	68	66	63	60	58	55	52	50	47	50
$HWB_{ref, RK4}$	60	57	55	53	51	49	47	45	43	40	38	65
$HWB_{ref, RK4}$	53	51	49	47	45	43	41	39	38	36	34	80

Additional subsidy offers from the tables below			
Table 1 Highly efficient heating systems	15 points for change to: ☐ biogenic heating system or ☐ heat pump or ☐ district heating	additionally 5 points each for change from: ☐ decentralised to central installations and/or ☐ fossils to renewable energy sources	up to 25
Table 2 Energy efficiency, ecology, comfort, safety	☐ PV system ³ ≥ 2 kWp (10 P) ☐ PV system ³ ≥ 4 kWp (15 P) ☐ service water heat pump SCOP ≥ 3 (10 P) ☐ use of renewable raw materials (up to 10 P) ☐ building greening (up to 5 points)	☐ solar system > 4 m ² AP ¹ (10 points) ☐ solar system > 10 m ² AP ¹ (15 points) ☐ storage for PV systems (3 P) ☐ passive sunblind (5 P) ☐ Security alarm system (5 P) ☐ central residential ventilation (10 points)	Up to 35
Table 3 Location quality	☐ Construction of up to 2 additional dwelling units - on residential land (15 P) ☐ Town centre revitalisation - building will be renovated in the town centre, central zone or core area building land in communities with population loss (from 2.5%) (20 P) ☐ Town centre revitalisation - building will be renovated in the town centre, centre zone or building land core area central zone or core area building land (10 P) ☐ Region-specific compensation bonus - population loss 2.5 % - 4.9 % (10 P) ☐ Region-specific compensation bonus - population loss ≥ 5.0 % (20 P)		up to 55

Table 4 Historic preservation	☐ Renovation property is listed	30
Table 5 Reconstructing	☐ Demolition, disposal and new construction of a residential building	65

OR

Renovation without energy performance certificate

Measures eligible for subsidy without an energy performance certificate:		
General structural measures	Roof renovation	25
	Draining/moisture protection	
	Window renovation for listed building	
	Façade renovation for listed building	
Thermal insulating structural measures	Window replacement with or without sunblind	
	Façade insulation/Full heat protection	
	Top storey ceiling insulation	
	Pitched roof insulation (for attic storey extensions)	
	Basement ceiling insulation	
	Insulation of building components in contact with soil	
Heating	Highly efficient heating system (biogenic, heat pump, district heating)	
	Solar and/or photovoltaic system	
Security measures	Installation of an alarm system	100
	Security door in dwellings in residential building (safety class RC ⁶ 3)	
High water	Flood protection – preventive measures	
	Flood protection - repair measures after floods	
Measures for persons with disabilities		100

Additional subsidy offers from the tables below			
Table 1 Highly efficient heating systems	15 points for change to: ☐ wood heating; or ☐ heat pump or ☐ district heating	additionally 5 points each for change from: ☐ decentralised to central installations and/or ☐ fossils to renewable energy sources	up to 25
Table 2 Energy efficiency, comfort, safety	☐ PV system ³ ≥ 2 kWp (10 P)	☐ solar system > 4 m ² AP 1 (10 P) or	25
	☐ PV system ³ ≥ 4 kWp (15 P)	☐ hot water – heat pump – SCOP 9 > 3 (10 P)	
	☐ storage for PV systems (3 P)	☐ solar system > 10 m ² AP 1 (15 P)	
	☐ central residential ventilation with heat recovery (10 P)		
	☐ passive sunblind (5 P)	☐ security package (up to 5 P)	
Table 3 Historic preservation	☐ Renovation property is listed		30

Key:

WP ¹	Aperture area of the solar system
PV system ³	Photo-Voltaic Installation
HWB _{Ref, RK} ⁴	Reference heating energy demand _{Reference climate}
RC ⁶	Resistance class (European standard for safety classes)
A/V relationship ⁸	Printout for building geometry – expressed by the ratio of surface area of building envelope A to sealed volume V
SCOP ⁹	coefficient of performance (expression for the efficiency of a heat pump)

- (3) In the case of individual component renovation or replacement on the thermal building envelope, the following minimum energy standards will be adhered to:

Table on renovation of single components

U-value requirements to subsidise the renovation of individual components	
Window, replacement of the entire fixture (frame and glass)	1.00 W/(m ² K)
External wall	0.25 W/(m ² K)
top storey, roof	0.14 W/(m ² K)
basement ceiling, floor against soil	0.29 W/(m ² K)

Section 20

Amount of buy-in subsidy

(1) Subsidy for paid acquisition of renovation properties in residential building land (Section 16(1) Points 1, 2, 5 and 7 NÖ ROG 2014) in connection with total thermal renovation is carried out in accordance with Section 17

(2): The buy-in subsidy is granted in addition to the subsidy pursuant to Section 19.

The acquisition of ownership for consideration of the renovation property may not be more than three years before the submission of the application for the subsidy for total thermal renovation.

(2) the buy-in subsidy amounts to €20,000. the purchase subsidy will be increased by the following amount:

- acquisition of property for consideration and use by a young family €
10,000

Section 21

Maximum amount of supply-side subsidies

The maximum eligible cost for renovation measures in accordance with Section 17 Paragraphs 1 and 1a (owner-occupied home renovation) is €600 per m² of living space for a maximum useful floor space of 130 m² for each dwelling unit.

Section 22

The flow

(1) The renovation measures to be subsidised may begin one year before the application is received.

(2) The subsidy agreement must stipulate that after completion of the renovation work the invoices and proof of payment and the use as main residence are proven and that the closing statement is ready to be approved by the State Government.

Based on the submitted invoices, the actual renovation costs eligible for subsidy (Section 1(4)) are determined and approved.

It is not necessary to submit the confirmation of usability.

(3) The grants may only be paid for periods after the grant application once the closing statement has been approved. The approved closing statement will be sent to the subsidy applicant.

SECTION IV

Special subsidies

Section 23

“Raus aus Gas und Öl in Niederösterreich” [removing gas and oil in Lower Austria]

(Decision pursuant to Section 7a NÖ WFG 2005 of 30 April 2019, 24 September 2019 and 15 December 2019, 6 December 2022 and of 6 June 2023)

(1) For the replacement of fossil fuel heating systems with the following heating systems that use renewable energy sources, a non-repayable subsidy of up to €3 000 is awarded for new construction.

- heating systems based on solid biogenic fuels with Austrian Ecolabel Guideline UZ 37
- electrically operated reverse cycle heating systems with a European Heat Pump Association EHPA quality seal
- district heating connections, where at least 80 % of the heat comes from renewable sources

(2) For the replacement of inefficient renewable energy heating systems (solid-fuel boilers/multi-fuel boilers), a non-repayable subsidy of up to €1 000 is awarded for the new construction of heating systems that use renewable energy sources in accordance with (1).

(3) The total subsidy may not exceed 20% of the authorised costs.

(4) The application can be submitted by natural persons for the installation of heating systems and district heating connections in single-family or two-family houses and terraced houses. The subsidy applicant may be the owner or user of the residence. In the case of an application by a user, authorisation must be given by the owner in order to apply.

(5) The residential house in which the heating system is being subsidised must be occupied as a main place of residence.

(6) The heating system to be replaced on the basis of fossil fuels or the inefficient heating system to be replaced on the basis of renewable energy must be completely removed and demonstrably disposed of.

(7) Applications may be submitted up to 31 December 2023. Investments that were or will be completed between 1 January 2022 to 31 December 2023 are eligible for a subsidy. The application can be submitted at the earliest after the completion and commissioning of the heating system.

Section 23a

Social cushioning of boiler replacement

(Decision pursuant to Section 7a NÖ WFG 2005 of 25 17 January 2022 January 2023, of 28 November 2023 and of 30 January 2024)

(1) The Lower Austrian State Government grants additional subsidies from the volume of support pursuant according to Section 6(2)(f)(1c) of the Environmental Aid Act to support applicants who fulfil the conditions of the Federal Minister for Climate Protection, Energy, Mobility, Innovation and Technology in accordance with Section 6(2)(f)(1c) of the Environmental Promotion Act. These conditions are set out in the information sheet “Clean Heating for All” 2024 one/two-family house/terraced house and must be met.

(Annex E)

the additional subsidies will be granted if a subsidy is granted in accordance with Paragraph 2.

(2) For the replacement of heating systems powered by fossil fuels with heating systems powered by renewable energy sources, in accordance with the information sheet ‘Clean Heating for All’ 2024: Detached/Semi-detached/Terraced Houses (Annex E), a non-repayable grant of €3,500 is awarded for new installations.

(3) The application to construct heating systems and district heating connections in detached, semi-detached and terraced houses may be submitted by natural persons.

(4) The residential house in which the heating system is being subsidised must be occupied as a main place of residence.

(5) The heating system to be replaced, which is based on fossil fuels, must be completely removed and demonstrably disposed of.

(6) If the subsidised installation is handed over for consideration to non-eligible persons in accordance with Annex E within a period of 5 years from the date of issue of the guarantee, the subsidy will be reimbursed in accordance with Section 23a(1).

Section 23b

Secure housing

(1) Natural persons are able to claim a one-off non-repayable grant of 30% of the approved investment costs for installation of the following burglary protection measures, but with the maximum levels below:

1. a) mechanical protection for a dwelling in a dwelling building:

security entrance doors with RC

(Resistance Class) of at least 3

up to €1 000

b) Mechanical protection for a private home (single-family or two-family house, terraced house):

Security entrance doors with resistance class RC (Resistance Class) of at least 3 if total protection is provided (e.g. existing security windows, alarm system)

up to €1 000

2. Electronic protection for a private home (detached, semi-detached or terraced house) or in the case of a flat:

Alarm systems

up to €1 000

(2) Security entrance doors must meet Austrian standard ÖNORM B 5338 or EN 1627. Alarm systems must meet the guidelines of the Austrian Insurers Association [VSÖ] or Property Insurers Association [VDS], standards EN 50130 or EN 50131, or Austrian Electrical Engineering Association Guideline R2 [OVE Richtlinie R2].

The authorised installation company must confirm proper installation as well as compliance with the above standards.

(3) Applications may be submitted from 1 December 2022 to 31 December 2023. Investments are eligible for subsidy if they are completed in the period from 1 January 2022 to 31 December 2023.

It is only permitted to submit applications after installation and commissioning of the security facilities.

(4) The dwelling must be occupied as the main place of residence from the application date.

SECTION V

General provisions concerning

Residential construction and Housing renovation

Section 24 Authorised person

Where appropriately authorised, the following may be authorised persons:

- a) Civil Technician or a Civil Technician Society
- b) Technical engineering office (consultant engineer) as an individual or as a company entered in the companies register for the technical field concerned, or
- c) a builder as a physical or legal person

Section 25 Requirements for the guarantee

The guarantee can only be issued if the requirements according to Section 29a and 35a are met.

Section 26

Content of the guarantee

(1) If an application is approved by the State Government, the applicant must be sent a confirmation (written guarantee as an offer) of the intended subsidies after complete submission and verification of the documents.

(2) Supplementing the provisions of Section 6, the guarantee must also include the following:

- a) For both housing construction and housing renovation projects with renovation costs exceeding €360 per square metre of useful living floor space, the applicant is required to open a separate construction bank account for all funds required for financing and for processing all payments.
- b) the obligation to allocate the dwellings only to eligible persons and to verify this. If the subsidy applicant is a limited-profit housing association or a municipality or if the applicant is managed by these or a commercially authorised administrator, they must notify the State Government of the outcome of the verifications in the form of a declaration as part of the closing statement.
- c) if this was not already part of a contractual arrangement, the guarantee must also include the condition in the case of a subsidy for housing construction under which – if the subsidy applicant offers to transfer ownership/commonhold ownership of the subsidised dwelling to the tenant of the subsidised dwelling at the earliest 5 years after moving in, or is compelled to do this by statutory provisions – it must be set out in writing by the purchaser and vendor at the time of the first contractual agreement that the purchase price is to be set only in accordance with the terms of the Non-profit Housing Act (WGG) and that the purchaser is to be notified of the calculation of the future purchase price and, in the event of a purchase price agreed pursuant to Section 15d WGG, a maximum price in the context of this price.
- d) At the application of the tenant or any other person entitled to use the property, prior to the conclusion of the contract for the initial occupancy of a dwelling, excluding terraced houses, a one-off payment (financing contribution) of a maximum of €200 per square metre of usable living space may be levied in addition to the rent.
- e) The guarantee specifies the maximum amount of the eligible nominal sum or subsidy.

(3) It may be included in the guarantee that the use of subsidies must be indicated during the period of support by panels in a prominent place in properties (plants) supported under these guidelines.

It should be noted that the building is being subsidised using federal state subsidies.

(4) It can be included in the guarantee that a non-profit housing association will allocate every 4th dwelling in a subsidised housing project to persons nominated by the state of Lower Austria.

An advisory board will be set up to assist the state government by issuing expert opinions on the proposals submitted to it on the persons to be assigned to a dwelling. The expert reports must take account of social criteria and the regional Lower Austrian housing requirements. Details of the composition, resolutions and management of the advisory committee are to be recorded as internal regulations.

(5) The guarantee may lay down conditions under which special security benefits may be claimed in accordance with Section 7(6)(3) of the Developer Contract Act (Bauträgervertragsgesetz – BTVG).

(6) The guarantee may set a cost cap for construction. The amount of the cap will be determined by the State Government, broken down by the number of dwellings, form of housing, legal form, etc.

(7) The guarantee may specify that the dwellings should be connected to the broadband network if locally available and economically reasonable.

(8) The guarantee can stipulate that outdoor parking facilities for motor vehicles should be constructed in an environmentally friendly and climate-friendly manner, to the extent technically possible. The criteria of the housing research project “Climate-resilient parking spaces” should be applied wherever possible.

(9) The undertaking may stipulate that the conclusion of the subsidy agreement is subject to the funds being made available in accordance with Section 2(1) of the Lower Austrian Housing Promotion Act 2005, subject to the availability of funds as provided for in Section 5(1) of the Lower Austrian Housing Promotion Act 2005.

Section 27

Start of construction

(1) In the area of residential construction according to Section VI, construction may begin after acceptance of the guarantee. After complete submission of the documents in accordance with Section 26 Paragraph 1 in conjunction with Section 25, construction may commence before acceptance of the guarantee with the consent of the state government for valid reasons, but not for financial reasons.

(2) In the area of housing renovation pursuant to Section VII, construction may commence after acceptance of the guarantee.

(3) When subsidising a property that primarily serves public purposes, or when undertaking renovation work for which a building authority order exists, all work may commence as soon as the application, including the required attachments and other necessary documents according to the guidelines (among other things, proof of the energy performance certificate using an official form including planning documents, order to the authorised person, opening of a construction bank account, etc.), has been received in full by the State Government.

(4) In the case of renovations in accordance with Section 1(11)(1)(k), the renovation works may be started 1 year before filing the application.

(5) Construction must begin no later than six months after the issuance of the guarantee. The start of construction must be notified immediately in writing to the Lower Austrian State Government. For compelling reasons, this deadline can be extended upon application by the applicant.

Section 28

Closing statement

(1) The subsidy applicant must submit a closing statement within one year of furnishing proof that the construction is permitted to be put into use according to the provisions of the Lower Austrian Building Code 2014 or from completion of the renovation work.

1. The closing statement must contain proof of the total construction costs in the form of a declaration by the applicant for subsidy. This declaration is to be confirmed in the form of an expert opinion by the individual appointed to execute full local construction supervision (Section 25(5)) at least with respect to the services performed by sbusiness owners.

2. For subsidies relating to property renovation, where the subsidy applicant is neither a limited-profit developer or municipality nor is represented by them or by an administrator empowered under commercial law, it will be necessary to submit items such as net invoices and evidence of costs.

(2) The subsidy will be granted on condition that the applicant must keep all the supporting documents (invoices, statement of balances, building account documents) for seven years for any review and submit them upon application.

(3) Approval of the final invoice is contingent upon the subsidy applicant disclosing to the state government the total construction costs and their financing for each individual dwelling, healthcare facility, or business premises. The respective costs incurred must be taken into account as the basis for the eligible amount of subsidies. The costs of the non-subsidised areas are not taken into account.

SECTION VI

Subsidies for housing construction

Section 29 Applications

(1) Applications for subsidies for housing construction (Section 1(15)) are contingent upon an assessment by the design committee (Gestaltungsbeirat) or on being subjected to an architectural and planning selection procedure. An urban planning selection procedure may be organised if, among other things, a neighbourhood development is planned. Following the urban planning selection procedure, a design advisory board must be established.

(2) The design committee is a panel of experts who are exclusively associated with the competent policy advisor.

The composition and the terms of reference will be laid down in the rules of procedure of the drafting committee.

The activity and the effort of the design advisory board is attributed to housing research.

(3) The implementation of an urban planning selection procedure, an architectural and planning selection procedure, or the assessment by the design advisory board does not establish a legal entitlement to subsidies.

Section 29a

Authorisation

(1) Before the grant is authorised, the applicant must declare in writing whether the dwellings will be rented, rented with an option to buy, owned, or used for other purposes.

(2) Before the subsidy is authorised, the applicant must provide a declaration proving that they have chosen the most economical, cost-effective and appropriate service for the award. The contracts should be awarded separately for each trade, taking economic and/or technical considerations into account. The awarding of contracts by the contractor to subcontractors is only possible with the consent of the applicant.

(3) Before the subsidy is approved, the applicant must submit a financing plan as proof that the financing of the construction project is secured.

(4) The subsidy applicant must intend to open and disclose a separate construction bank account for all funds required for financing and for processing all payments.

(5) Before approval is granted, the applicant must appoint an authorised person (Section 24) to carry out comprehensive on-site supervision of the works.

Notwithstanding Section 24, this local building supervision may also be carried out by an employee of the applicant or the supervisor or the authorised representative, if the employee has passed the master builder or civil engineer examination.

This designated local building authority is responsible, together with the applicant, to the state for compliance with and fulfilment of the obligations associated with the subsidy relationship.

(6) Before the subsidy is authorised – and in the event of changes during the construction period – and also before the final invoice is approved, the applicant must provide expert testimony from a person authorised to prepare the energy performance certificate to demonstrate the energy performance rating.

(7) Before approval, the applicant for subsidies must prove by submitting an extract from the land register that they are the owner, dwelling owner, co-owner or has building rights with regard to the building property(ies).

In justified exceptional cases, a trusteeship by a notary/lawyer may temporarily suffice.

(8) The building authority's authorisation approval must be obtained before the approval is issued. Before approval, the final decision of the building authority regarding the building permit, including the minutes, and the building and site plans approved by the building authority, including the building description, must be submitted.

In addition, a list of the useful floor space verified by an authorised person (Section 24) or by the local building authority (Section 29a Paragraph 5) must be submitted.

Section 30

Subsidy amount

(1) The nominal amount eligible for subsidy is determined by a points system as follows:

Eligible nominal amount:

The number of points achieved according to the tables below is multiplied by the number of square metres of useful floor space/residential home floor space with 1 point being valued as €16.'

The maximum size of subsidised living space is 80 m².

The maximum area of terraced houses eligible for subsidies is 110 m².

The maximum area of the subsidised area of health care facilities, with the exception of primary care units in accordance with the Primary Care Act, and of business premises is 130 m².

The minimum size of the subsidised area is 40 m², excluding business premises.

The final decision on the level of supply-side subsidy is taken after submission of the housing stock plans based on the useful floor space determined in an expert opinion by an authorised individual (Section 1 Point 7).

Point 1. Basic subsidy, additional subsidy – 100 points

The maximum number of points calculated from the basic subsidy and additional subsidy table is 100 points.

Basic subsidy		
Requirement HWB_{Ref,RK}	Additional requirement	Points
Minimum energy performance indicator according to Lower Austrian Building Code	highly efficient alternative *) Energy system in connection with a photovoltaic system (at least 0.5 kWp per dwelling unit) and movable external solar protection (orientation north-east to north-west)	80

*) Decentralised direct electric hot water preparation in combination with a photovoltaic system with at least 1 kWp per flat is permitted.

Additional subsidy up to 100 points	
Expansion of the photovoltaic system to not less than 0.75 kWp per dwelling unit	5
Installation of electricity storage facilities (min. 1.0 kWh per dwelling unit)	10
Installation of electricity storage facilities (min. 1.5 kWh per dwelling unit)	15
Solar system with at least 1 m ² per dwelling unit	10
Solar system with at least 2 m ² per dwelling unit	15
Controlled residential ventilation with heat recovery	10
Achieving a HWB _{Ref,RK} of 10 x (1+3/lc)	10
Achieving a HWB _{Ref,RK} of 12 x (1+3/lc)	5
Ecological building materials (according to OI3_{BG0,lc} Key figure)	up to 10
Security package (front doors with resistance class ≥ RC3, or alternatively installation of alarm systems)	5
Partial greening of the roof	2
Alternative: Predominantly green roof	4
Green façade	6
Ecological garden and open space design or rainwater infiltration on private property	3
Parking facilities for motor vehicles in parking storeys with at least 2 levels or in underground garages	4
Alternative: Parking facilities for motor vehicles inside garages or in garages	2

outside the subsidised building	
---------------------------------	--

Point 2. Additional subsidies — over 100 points

In addition to the subsidy as per Point 1. (basic subsidy and additional subsidy), points can be awarded for the following measures:

Additional subsidies over 100 points		
Lift (except 'Barrier-free and Assisted Living')		10
Commonhold		20
Fixed price guarantee with rent-to-own option after 5 years *)		5
Alternative: Fixed price guarantee for rent-to-own option after 10 years *)		8
Organisation of architectural and planning selection procedure		10
Small units Construction of a building project with up to 12 subsidised and non-subsidised dwellings/terraced houses, whereby simultaneously erected housing units, including on adjoining plots, are included in the number of 12 dwellings; there can be no extension up to the time the housing complex starts to be used		15
Alternative: Small-scale developments Properties for which the individual structure does not exceed 12 dwellings (not possible for terraced housing)		10
Location quality (excluding target group-specific subsidies according to Point 3.)		up to 20
Location quality	Infill development bordering neighboring properties	5
	Construction projects in the established town centre up to approximately 1960	10
	Construction projects in the central zone	15
	Construction project in the core building area	15
Region-specific compensation bonuss (Category I population loss)		15
Region-specific compensation bonus (Category II population loss)		25

*) With proof of compliance with a calculation method that conforms to the Housing Non-Profit Act and the related standards.

Point 3. Target group-specific subsidies – over 100 points

In addition to the subsidy as per (1) (basic subsidy, additional subsidy up to 100 points) and additional subsidies according to (2) (additional subsidy over 100 points), points can be awarded for one of the following measures.

a)

ASSISTED LIVING	
The housing model “Assisted Living” enables people with disabilities and people who have to accept age-related limitations to lead an independent life, with care services being provided according to individual needs.	
	Points
Barrier-free execution of the building, i.e. access to the building and the dwelling must be barrier-free. Barrier-free movement in the flat including sanitary area is to be ensured	40
Lift	
Living/common room including barrier-free WC for the residents (for example: reading, internet and television room); Minimum size: 2.5 m ² /dwelling unit, but not less than 20 m ²	
Emergency call system (retrofittable within 24 hours)	
the dwelling size should be between 45 m ² and 65 m ² .	
Adequate infrastructure, such as local services, leisure opportunities, public transport and governmental facilities are sufficiently available and easily accessible.	
the residence may only be rented	
Organisation of local community support in agreement with the competent government member of the Lower Austrian State Government for Social Affairs; if previous provisions apply, the above-mentioned provisions may be used	

b)

BARRIER-FREE LIVING	
“Barrier-free living”, which enables people with disabilities and those who have to accept age-related restrictions to live independently.	
	Points
Barrier-free execution of the building, i.e. access to the building and the dwelling must be free from barriers and barrier-free movement within the dwelling as well as the sanitary area also has to be guaranteed	25
Lift	
Emergency call system (retrofittable within 24 hours)	
the dwelling size should be between 45 m ² and 65 m ²	
Adequate infrastructure, such as local services, leisure opportunities, public transport and governmental facilities are sufficiently available and easily accessible	
the residence may only be rented	

c)

ACCOMMODATION FOR YOUNG PEOPLE ('JUNGES WOHNEN')	Points
the dwelling size is a maximum of 60 m ² ;	25
the joining of two dwellings as set out in Section 32 is not possible	
the residence may only be rented	
the financial contribution may not exceed € 6000.00	
the structure must be erected on a leasehold property and/or reduction of the development contribution by at least two-thirds	
The maximum permissible age of the inhabitants on the start date of the lease is 35. In the case of spouses or civil partnerships, at least one of the partners must meet the requirement.	

Section 31

Supply-side subsidy

(1) The supply-side subsidy consists of a degressive grant towards a loan or the use of own funds by a non-profit housing association, amounting to 85% of the eligible principal.

(2) The contribution to a loan or to the use of own resources by a non-profit building association is granted for 20 years and is calculated each year from the eligible nominal amount initially granted (85%). The percentage subsidy granted under the eligibility procedure for the eligible object is reduced annually by 10% compared to the previous year. The amount of the degressive subsidy is determined annually in December for the guarantees of the coming year. The reference value is the UDRB (circulation-weighted average yield for federal bonds), which is published on the OeNB website. The reference value is determined in December of the current year as an average of the previous 12 monthly averages. The reference value thus determined, increased by a standard bank margin of 1%, forms the basis for setting the interest rate for the guarantees for the following calendar year (maximum 4%) and amounts to 4% in 2027. The reference value determined as described above (ØUDRB 12 months) is commercially rounded up to the nearest half per cent.

In order to qualify for the subsidy, the loan or use of own funds by a non-profit building association should have a minimum term of 35 years and the repayment of the loan or use of own funds by a non-profit building association should be made in progressively increasing instalments.

The increase in the total annual burden from financing (loan minus subsidy) should be in the range of 0% to 5% annually and should not exceed 2.5% on average over the entire duration (in relation to the minimum duration of the loan of 35 years).

Any additional cost increases (e.g. expenditure, interest rates for variable loans, etc.) must be offset by a corresponding extension of the financing term.

In the case of the purchase of residential property, the provisions of Section 20 of the Mortgage and Real Estate Credit Act (Hypothekar- und Immobilienkreditgesetz) on early repayments will apply mutatis mutandis to the relevant portion of the loan.

A declaration by the applicant that the loan conditions comply with the subsidy requirements must be submitted in the subsidy procedure.

(3) A prohibition on disposal pursuant to Section 11(3) NÖ WFG [Lower Austrian Housing Promotion Guidelines] 2005 must be registered for a period of 25 years. The prohibition on sale applies to third parties and also binds the successors in title. If the prohibition on sale is incorporated, ownership (co-ownership, residential property ownership, building rights) of the property may only be transferred by legal transaction between living persons with the written consent of the state government up to repayment of the loan.

(4) An application for the commencement of subsidy payments must be submitted in the year specified in the subsidy letter, following the submission of the decision on the registration of the prohibition on disposal in accordance with Section 11(3) of the Lower Austrian Housing Act 2005.

(5) For a period of 35 years, demand-side subsidies may be granted in accordance with Section VIII.

(6) The State Government must terminate the subsidy if there are grounds for termination pursuant to Section 7(1) Points 1 and 2. The subsidies will cease on the termination date.

Section 31a

Special-purpose subsidies from the Federal Government for housing renovation

(Decision pursuant to Section 7a of the Lower Austrian Housing Act 2005 of 18 June 2024 implementing Section 29a of the Fiscal Equalisation Act 2024)

- (1) Non-profit building associations may submit applications for subsidies under Section 31a. Applications may be submitted for supply-side subsidies under Section 30(1)(1) and (2) for owner-occupied dwellings or dwellings for rent with an option to buy, for supply-side subsidies under Section 30(1)(1) and (2) for rental dwellings, and for supply-side subsidies under Section 30(1)(3) "Assisted living", "Barrier-free living" and "Young living" will be included.
- (2) The nominal value of the subsidy is calculated in accordance with Section 30. The Lower Austrian Housing Promotion Guidelines 2019, with the exception of Section 31, will apply to the entire procedure.
- (3) The respective subsidy amount is determined as follows:
 - a) The subsidisation of owner-occupied dwellings, rental dwellings with a purchase option and rental dwellings consists of a non-repayable grant amounting to 70% of the nominal amount eligible for subsidisation.
 - b) The target group-specific subsidy for rental housing takes the form of a non-repayable grant amounting to 80% of the eligible cost.
- (4) The conditions set out in Section 25 must be met before approval by the Lower Austrian State Government.
- (5) The undertaking must include the following conditions in accordance with Section 29a(4) of the FAG [Austrian Family Allowance Act] 2024:
 - a) The anti-speculation measure under Section 15h of the WGG and the anti-speculation measures under Section 15g and 15i of the WGG will apply mutatis mutandis for a period of 25 years from the date on which the undertaking was accepted.
 - b) Photovoltaic installations will be installed on the surfaces of construction works or on other structures on the construction site; in justified cases (e.g. buildings in protected zones), the mandatory installation of a photovoltaic installation may be dispensed with. The power of the PV system will be at least 10 W_{peak} per m² of conditioned gross floor space.
- (6) The subsidy will be paid out upon presentation of the decision to register the prohibition on disposal in accordance with Section 11(3) of the Lower Austrian Housing Act 2005 and is not contingent on the progress of construction. If the subsidised property is not built within five years of disbursement, the subsidy must be repaid.
- (7) The subsidy is limited to the special-purpose subsidy for housing subsidy pursuant to Section 29a(1) to (5), 11 and 12 of the Fiscal Equalisation Act 2024.

(8) Section 29a(1) to (5), (11) and (12) of the Fiscal Equalisation Act 2024 forms an integral part of the special scheme 'Section 31a: Federal grants for housing promotion'.

(9) A prohibition on disposal pursuant to Section 11(3) NÖ WFG [Lower Austrian Housing Promotion Guidelines] 2005 must be registered for a period of 25 years. The prohibition on sale applies to third parties and also binds the successors in title. If the prohibition on sale is incorporated, ownership (co-ownership, residential property ownership, building rights) of the property may only be transferred by legal transaction between living persons with the written consent of the state government up to repayment of the loan.

(10) "Housing subsidy model 2009" can be granted for a period of 25 years in accordance with Section 48.

Section 32

Connection of two dwellings for large families

(1) Where there are families with at least three dependent children in the household (large families) for whom family allowance is claimed, when combining two adjacent dwellings the supply-side subsidy in this section and the housing grant pursuant to Section VIII can be granted for both dwellings. Changes in the size of family are also ignored in the case of subsequent approvals for transfer of title.

(2) The two dwellings connected in accordance with Paragraph 1 must be shared by this large family.

The subsidised useful floor space may not amount to more than 130 m².

Section 33

Subsidies for business premises and facilities for health care

(1) Municipalities and non-profit building associations recognised under the Non-profit Housing Act (WGG) may also be subsidy applicants for the construction of business premises in subsidised multi-family houses.

The business premises must be set up on the ground floor or basement of the subsidised multi-family house and may only be rented out. The subsidised multi-family house must be located in the centre of town.

(2) Subsidised facilities that serve healthcare purposes may only be leased. The subsidised healthcare facility may be used by more than one doctor or therapist if they jointly rent the sponsored health care facility or if the other users rent the subsidised healthcare facility through a cost-covering sublease.

SECTION VII

Subsidies for housing renovation

Section 34 Subsidy applicant

- (1) A subsidy provided for housing renovation can be awarded to the persons mentioned in Section 3(3) NÖ WFG 2005, with the exception of tenants and lessees.

Subsidies for renovation measures pursuant to Section 1 Point 21 (Reconstructing) may be awarded to recognised non-profit building associations and municipalities in accordance with the Non-profit Housing Act (WGG).

- (2) For the renovation of residential housing in commonhold, the manager must state that they have authority to represent the owners pursuant to Section 18(2) WEG 2002.

- (3) Under the Housing Non-Profit Act (Wohnungsgemeinnützigkeitsgesetz – WBG), recognised non-profit building associations, municipalities and majority-owned real estate companies owned by municipalities (Kommunalimmobiliengesellschaften) may be granted support for the renovation of business premises which may only be rented out.

Subsidies for renovation measures pursuant to Section 1 Point 21 (Reconstructing) may be awarded to recognised non-profit building associations and municipalities in accordance with the Non-profit Housing Act (WGG). In the case of a new build during renovation work, the business premises must be located on the ground floor or basement of the subsidised multi-family house and may only be rented out. The multi-family building to be renovated must be located in the town centre.

- (4) Applicants for subsidies for the renovation of healthcare facilities may be eligible under Section 3(3) of the Lower Austrian Housing Promotion Guidelines 2005.

Subsidies for renovation measures pursuant to Section 1 Point 21 (Reconstructing) may be awarded to recognised non-profit building associations and municipalities in accordance with the Non-profit Housing Act (WGG).

Subsidised facilities that serve healthcare purposes may only be leased. The subsidised healthcare facility may be used by more than one doctor or therapist if they jointly rent the sponsored health care facility or if the other users rent the subsidised healthcare facility through a cost-covering sublease.

Section 35

Applications

Notwithstanding Section 10 and Section 25, the application must include all the documents required for assessment, and in particular the following:

- proof of ownership or proof of the right to erect buildings on leasehold land – initially it is sufficient to provide an informal purchase offer for the property,
- draft renovation plans,
- cost calculations,
- layouts of the useful floor space.

Section 35a

Requirements for the guarantee

(1) Before the guarantee is issued, the subsidy applicant must state in writing whether the dwellings are to be let/let with purchase option, put up for sale or held as property, or are intended for another use.

(2) Before the guarantee is issued the subsidy applicant must prove by way of a declaration that the most economical, efficient and practical approach has been chosen regarding the use of the subsidy money. The contracts should be awarded separately for each trade, taking economic and/or technical considerations into account.

The awarding of contracts by the contractor to subcontractors is only possible with the consent of the applicant.

(3) Before receiving funding, the applicant must submit a financing plan as proof that the financing of the construction project is secured.

(4) For renovation costs exceeding €360 per square metre of useful living floor space, the applicant must open and disclose a separate construction bank account for all funds required for financing and for processing all payments before receiving approval.

(5) Renovation costs of €360 per square metre of useful living floor space, and, if the subsidy is based on the submission of an energy performance certificate, that an authorised person (Section 24) is commissioned to carry out comprehensive local building supervision before receiving the guarantee.

Notwithstanding Section 24, this local building supervision may also be carried out by an employee of the applicant or the supervisor or the authorised representative, if the employee has successfully completed the master builder or civil engineer examination.

This designated local building authority is responsible, together with the applicant, to the federal state for compliance with and fulfilment of the obligations associated with the subsidy relationship.

(6) Before the guarantee is issued - and in the event of changes during the construction period - the subsidy applicant must provide proof of the energy performance rating, even prior to approval of the closing statement; this proof is to be provided by a person authorised to issue the energy performance certificate in the form of an expert opinion.

(7) The subsidy applicant must prove by submitting an extract from the land register before providing guarantee that he/she is entitled to build the property or properties(s), the owner, flat owner, co-owner or building owner.

In justified exceptional cases, a trusteeship by a notary/lawyer may temporarily suffice.

(8) The building authority's authorisation must be in place before the guarantee is given. Before the guarantee can be given, the final decision of the building authority regarding the building permit, including the minutes, and the building and site plans approved by the building authority, including the building description, must be submitted.

In addition, a list of the useful floor space verified by an authorised person (Section 24) or by the local building authority (Section 35a Paragraph 5) must be submitted.

(9) In the case of reconstructing (Section 1 Point 21), a residential building is newly constructed on the same property where an existing building is demolished (in whole or in large part), without the possibility of (dwelling) renovation or the construction of new dwellings. Further development on this property is permitted.

Section 36

Supply-side subsidy

(1) a) The supply-side subsidy referred to in this section consists of a constant, non-repayable subsidy of not more than 4% p.a. on the regular payments on loans amounting to not more than 30% of the allowable renovation costs

b) If an energy certificate is issued and thermal insulation measures are undertaken or a listed or historic building meriting preservation is being renovated, the percentage of the loan according to (a) for all work executed can be determined under a points system pursuant to Section 37.

c) If renovation measures are carried out in accordance with Section 1(21) (reconstructing) and an energy performance certificate is issued, the supply-side subsidy consists of a constant non-repayable subsidy of up to 4% per annum towards the annuities of loans or the use of own funds by a non-profit housing association.

The nominal value eligible for subsidies is found in accordance with Section 37 Dwelling renovation. 1 point is valued at 1% of the renovation costs. An increase in the recognised renovation costs of a maximum of €1 200/m² will only be made for situation quality and the regional compensation bonus pursuant to Section 30 Paragraph 1 Point 2 (1 point = 1% of the eligible renovation costs), but for a maximum of 100% of the actual renovation costs. Further development on the same property is possible, whereby no increase in the recognised renovation costs above €1 200/m² is possible for these units when determining the eligible nominal value.

(2) Where the renovation costs approved at the time of the guarantee come to more than €360 per square metre of useful living floor space and in the case of subsidies pursuant to Paragraph 1 Letter a, the subsidy will be valid for a period of 10 years.

Where the renovation costs approved at the time of the guarantee come to more than €360/m² useful living floor space, this supply-side subsidy is awarded optionally for 10 or 15 years. If a term of 10 years is chosen, the annual subsidy amounts to 5%.

For renovation costs recognized at the time of the guarantee as being of €1,000 per m² of useful living floor space, this supply-side subsidy is granted for a period of 10, 15 or 20 years. If a term of 10 or 15 years is chosen instead of 20 years, the annual subsidy is 5%.

When subsidising housing renovation with different renovation costs per m² of useful living floor space, average costs must be taken into account for assessment of the duration.

(3) The maximum eligible renovation costs are €1,200 per m² of useful living floor space.

Subsidies pursuant to Paragraph 1 Letter c (reconstruction) and grants amounting to 5% pursuant to Paragraph 2 may be awarded for applications submitted in full by the end of 2026 within the meaning of Section 35a.

(4) The eligible useful floor space is a maximum of 130 m² of useful floor space per dwelling, per facility serving healthcare, or per business premises.

(5) Grants will be granted only for the annuities of loans taken up to finance renovation measures.

Proof that a loan has been taken up is given by a declaration from the subsidy applicant and the lender or provider of credit.

(6) The grant will be released at the earliest from the date of the guarantee.

(7) Interest on equity capital may be settled at most semi-annually, on a deductible basis and net. The interest rate ceiling will be the average value of the 6-month EURIBOR, based on the month of September, but at least a value of 0, for the coming year.

A mark-up of up to 0.3% per annum is permitted.

Section 36a

Special-purpose subsidies from the Federal Government for housing renovation

(Decision pursuant to Section 7a of the Lower Austrian Housing Act 2005 of 18 June 2024 implementing Section 29a of the Fiscal Equalisation Act 2024)

(1) For the renovation of rental apartments by non-profit organisations

A non-repayable subsidy of 20 % of the eligible renovation costs may be granted to building associations. Eligible renovation costs are calculated in accordance with Section 37.

The application will be submitted in the course of a subsidy procedure for the award of a restructuring subsidy in accordance with Section 36.

(2) The Lower Austrian Housing Promotion Guidelines 2019 will apply to the entire procedure, with the exception of Section 36(1), (2), (5), (6) and (7).

(3) The grant will be paid out after notification of the start of construction.

If the dwelling renovation is not carried out within 5 years of disbursement, the subsidy must be repaid.

(4) The subsidy is limited to the specific-purpose grant for housing assistance in accordance with Section 29a(1), (2), (5), (11) and (12) of the Fiscal Equalisation Act 2024.

(5) Section 29a(1), (2), (5), (11) and (12) of the Fiscal Equalisation Act 2024 forms an integral part of the special scheme 'Section 36a: Federal earmarked grant for housing renovation.'

Section 37

Subsidy amount

- (1) As the prerequisite for awarding a subsidy for comprehensive energy-related renovation, the minimum requirements for thermal protection standards according to the table below have to be adhered to, whereby linear interpolation between the values applies in relation to the surface area/volume ratio (A/V ratio):

Subsidy model WS with energy performance certificate	
Energy performance indicator (HWB _{Ref,RK})	
at an A/V ratio ≤ 0.8	at an A/V ratio ≤ 0.2
50	25

The calculation of the subsidy depends on the achievement of a better A/V ratio energy ratio and the percentage improvement compared to the minimum standard set out above.

The nominal value eligible for subsidies is calculated as per Annex A.

1 point is valued at 1% of the renovation costs.

This does not apply to listed buildings or to historic buildings worthy of preservation. In these cases, a thermal optimisation must be carried out as part of a comprehensive renovation and an energy performance certificate must be submitted.

For listed buildings and historic buildings worthy of preservation, the basic subsidy is 75 points.

A maximum of 100 points will be used for subsidies.

Additional subsidy up to a maximum of 100 points	
Heating system with renewable energy or biogenic district heating, monovalent heat pump system or connection to district heating from combined heat and power plants	15
Switching from decentralised to central heating systems (highly efficient alternative energy systems) or from fossil fuels to renewable energy sources, including hot water preparation .	10
Photovoltaic system with at least 0.5 kWp per dwelling unit	10

Photovoltaic system with at least 0.75 kWp per dwelling unit		15
Installation of electricity storage facilities (min. 1.0 kWh per dwelling unit)		10
Installation of electricity storage facilities (min. 1.5 kWh per dwelling unit)		15
Solar system with at least 1 m ² per dwelling unit		10
Solar system with at least 2 m ² per dwelling unit		15
Controlled residential ventilation with heat recovery		10
Single-room ventilation units with heat recovery		5
Adjustment and optimisation of heat distribution		5
Ecological building materials (Insulation materials made from renewable raw materials, as per Lower Austria Building Code)		up to 10
Ecological building materials	Walls adjoining ambient air	3
	Wall against unheated rooms / building sections	3
	Top floor ceiling / roof	3
	Bottom floor ceiling	3
Security package (front doors with resistance class $\geq$ RC3, or alternatively installation of alarm systems)		5
Partial greening of the roof		2
Alternative: Predominantly green roof		4
Green façade		6
Movable external sunblind		10
Conduit for retrofitting charging stations for electric vehicles with billing via the dwelling metre for all parking spaces		5
Lift		10

- (2) (a) If the usable living floor space of the new dwellings to be built exceeds 20% of the usable living floor space of the dwellings to be renovated, Section 3(1) and (2) of the Lower Austrian Housing Act 2005 and Section 5 will apply to the new dwellings to be built.

Real estate companies majority-owned by municipalities (municipal real estate companies) are treated in the same way as non-profit building associations and municipalities.

When erecting thermally separated new buildings, they must meet the minimum requirements of the energy consumption for new buildings.

The renovation property and any newly constructed dwellings must be located on the same plot (land register number) at the latest at the time of the guarantee.

- b) The usable living floor space of newly constructed apartments during renovation should be at least 40 m².

Each dwelling must be self-contained and have at least a living room, kitchen (cooking area), bathroom with washing facilities and a shower or bath and a toilet.

(3) The guarantee is provided on condition that in the case of subsidies with grants pursuant to Section 36 the applicant has to be satisfied with the subsidy amounts determined at the time of the guarantee.

(4) The following minimum energy standards are to be complied with when refurbishing or replacing individual components of the thermal building shell:

Table of individual component renovation

U-value requirements to subsidise individual component renovation	
Window, replacement of the entire fixture (frame and glass)	1.00 W/(m ² K)
External wall	0.25 W/(m ² K)
Top storey, roof	0.14 W/(m ² K)
Basement ceiling, floor against soil	0.29 W/(m ² K)

This does not apply to components worth preserving in the case of listed or historic buildings.

SECTION VIII

Demand-side subsidies

Section 38

General provisions concerning demand-side subsidies

To reduce the burden arising through the annuity payments, the owner, tenant or person entitled to use a subsidised dwelling, residential home or private home may be awarded a demand-side subsidy – i.e. a housing grant or housing benefit.

Section 39

Subsidy applicants for demand-side subsidies

(1) Beyond the group of individuals mentioned in Section 4 (Austrians and persons of equivalent status) a demand-side subsidy can also be awarded:

- a) to persons to whom the award of Austrian citizenship has been assured by official order,
- b) to spouses or registered partners where only one partner meets the requirements of Section 4.

(2) The subsidy applicant and their spouse or partner must in principle have established their main place of residence in the subsidised dwelling.

A partnership is present when the couple share their existence from an economic standpoint and share use of the dwelling. This is a rebuttable presumption if they have children together.

(3) The applicant must have been registered for at least 5 years without interruption with a residence in Austria immediately prior to the submission of the application for demand-side subsidies. The State Government may waive this requirement due to the applicant's personal or family circumstances in order to avoid social hardship. Paragraph 3 does not apply to persons closely related to the applicant who live in the same household.

(4) The provisions of Section 4(3) apply mutatis mutandis.

Section 40

Family income for demand-side subsidies

(1) In principle, the total income (family income pursuant to Section 2) is to be evidenced for the year that expired prior to the date of the subsidy application. However, if in application of Section 44(1) the subsidy is also to be granted for a month that is part of an expired year, the annual income of that year should be provided as proof and used as basis for the assessment.

(2) If there is an income loss of at least 30% compared with the family income between the period underlying the assessment and the current income, e.g. due to unemployment, the subsidy may be granted on the basis of the current income situation. With the birth of a child the current income situation may be taken into account in any case.

Paragraph 2, as amended by the special action "Demand-side subsidy COVID-19", of the Decision of the Land Government pursuant to Section 7a NÖ WFG of 31 March 2020 and
15 December 2020:

If there is an income loss of at least 10% compared with the family income between the period underlying the assessment and the current income, e.g. due to unemployment, the subsidy may be granted on the basis of the current income situation. With the birth of a child the current income situation may be taken into account in any case.

This special offer applies to applications from 16 March 2020 to 31 December 2021.

(3) If the family income determined based on the submitted evidence does not reach the income limits specified below, these amounts will be used as the basis for calculating the individual subsidy.

Based on the amounts specified in the Lower Austrian guideline rate regulation in its currently valid version for the support of a single or single parent, the minimum income for the granting of individual support is

1. for a single person or single parent	100%
2. for adults living in the same household	
a) per eligible person	70%
b) from the third oldest person entitled to benefits	45%
3. for dependent minor persons living in the same household who are entitled to family allowance	
a) with one child	25 %
b) with two children per child	20%
c) with three children per child	15%
d) with four children per child	12.5%
e) with five or more children per child	12%*

Section 41

Beneficiaries of demand-side subsidies

The benefits set out for the housing benefit (Section 46(4)) and the housing grant (Section 47(2)) will be taken into account in the case of

- a) Young families: these are families with at least one dependent child belonging to the household where a partner has not yet reached the age of 35 at the time of the application, and single parents who have not yet reached the age of 35, with at least one dependent child belonging to the household;
- b) Families with at least three children for whom family allowance is being claimed at the time of the application;
- c) Individuals or families in which a family member has a reduction in earnings capacity of at least 55% as defined in Section 35 EstG 1988 or in the case of a claim to care allowance from Level II upwards according to the Federal Care Act (Bundespflegegesetz 1993), and/or the Lower Austria Care Allowance Act 1993 (NÖ Pflegegeldgesetz 1993), as well as families with one child for whom a higher family allowance is being claimed at the time of the application.

The benefit can only be applied once.

Section 42

Conditions for demand-side subsidies

(1) Demand-side subsidies may only be awarded to subsidy applicants who use a dwelling that is subsidised under the provisions set out in Section 46 (housing benefit) or Section 47 (housing grant).

It is not possible to receive housing allowance and housing subsidy at the same time.

(2) Demand-side subsidies can be applied for

- a) if the renovation of the subsidised property was subsidised: from the date of proven usability
 - b) if the renovation of the subsidised property was subsidised:
 - in the case of property renovation: from the date of guarantee of the supply-side subsidy;
 - in the case of private home renovation: from the approved closing statement;
- In any case, the repayment of the subsidised loan or the loan transaction must already be capable of offsetting, as for example at the earliest 6 months prior to the initial due date for semi-annual deductible repayment.

(3) If the renovation of the subsidised property was subsidised in accordance with Section 37(4) (building owner model), it is not possible to apply for a demand-side subsidy.

(4) If a subsidised flat is used by a shared housing community, it is not possible to apply for a demand-side subsidy.

Section 43

Housing expenditure for demand-side subsidies

(1) The following will be considered housing expenditure:

1. **Annuity** (capital repayment, interest) for the repayable subsidies and loans taken up to construct or renovate the subsidised property, minus any grants.
2. **Repayment of own resources used by local authorities or limited-profit housing associations** for building or renovating the property, with a minimum term of 10 years and maximum rate of interest of 3.5% used as basis for the calculation.
3. **Repayment and interest** on a conversion loan in accordance with RBG 1987.

(2) If grants are awarded to reduce the burden of housing expenditure (e.g. housing expenditure support under the Army Fees Act (Heeresgebührengesetz), rental allowances under the EStG), these - pro rata if necessary - are to be subtracted from the calculated annuity payments.

If the applicant does not pay the determined housing costs in full, the subsidy can only be granted in a proportionally reduced amount.

(3) The annuity to be paid is to be calculated based on the approved closing statement, and before this point based on the guarantee.

It is possible to change the financing of an approved closing statement within the total construction costs.

(4) The housing expenditures can be recognised for the initial granted subsidy – except for homes whose construction or renovation was supported under NÖ WFG 1990, but not under the 1993 subsidy model – up to a maximum of €4.- or €4.50 per m² of useful floor space. The limit of €4.50 applies to residential buildings whose use from 1 January 2009 has building authority permission (Section 30 Lower Austrian Building Code).

For each further subsidy the housing expenditure can be recognised at up to a maximum of €2 per m² of useful floor space.

In the case of residential homes and dwellings with additional subsidies granted for people with special needs, for the purposes of education and training and similar, this amount is increased by 25% in each instance.

Section 44

Granting of demand-side subsidies

(1) Demand-side subsidies can be granted from the month in which the conditions for a subsidy are present. However such subsidies can only be granted during the three months before submitting the application. If the application is submitted electronically via a limited-profit housing association, the time it reaches the limited-profit housing association is decisive. The application must be submitted to the Lower Austrian State Government within 4 months.

(2) Demand-side subsidies are not granted if the calculated amount of the grant is €7 or less.

(3) The payments are made monthly in arrears after acceptance of the guarantee.

Section 44a

Retrospective award of demand-side subsidies

(Decision pursuant to Section 7a NÖ WFG 2005 of 28 November 2023)

If the state government has granted approval for the subsidising of a housing project by a non-profit housing association or a municipality, and the state government has given its consent for the start of construction, then individual subsidies can be applied for. Individual subsidies can be granted from the date of application or up to three months prior. Payment can be made at the earliest upon acceptance of the guarantee.

Section 45

Change to demand-side subsidies

The subsidy agreement may be altered

- a) if the expenditure to be incurred for housing (Section 43) change
- b) at the birth of a child dependent on the applicant and who lives with the applicant in the common household
- c) in the event of a significant reduction in income (Section 40(2)),

provided the change amount is more than €20.

Section 46

Housing benefit

(1) Housing benefit is granted to the users of subsidised dwellings, residential homes and private homes that are subsidised with funds under the

- a) federal act concerning the structuring of the national housing benefit fund as a federal, housing and urban fund;
- b) Residential Building Renovation Act (Wohnhauswiederaufbaugesetz);
- c) Housing Promotion Act 1954 (Wohnbauförderungsgesetz 1954)
- d) Housing Promotion Act 1968 (Wohnbauförderungsgesetz 1968)
- e) Housing Improvement Act 1969 (Wohnungsverbesserungsgesetz 1969)
- f) Federal Special Housing Act 1983 (Bundessonderwohnbaugesetz 1983)
- g) Housing Promotion Act 1984 (Wohnbauförderungsgesetz 1984)
- h) Residential Building Renovation Act (Wohnhaussanierungsgesetz)

- i) Lower Austrian Housing Promotion Act (NÖ Wohnungsförderungsgesetz) (Sections II, III and VI)
- j) Lower Austrian Housing Promotion Act 2005 (NÖ Wohnungsförderungsgesetz 2005) (Sections III and VII of the Lower Austrian Housing Promotion Guidelines (NÖ Wohnungsförderungsrichtlinien) 2005, 2011 and 2019, if there is a subsidy under (a) to (i))

(2) the amount of housing allowance is determined by **housing expenditure** (Section 43), which is allocated proportionally to the appropriate useful floor space (Paragraph 3), **less reasonable housing expenditure** (Paragraph 4) and a flat-rate operating cost charge of €1.50 based on the appropriate living space according to Paragraph 3.

(3) The **reasonable useful living floor space** for one or two persons is 70 m² and increases by 10 m² for each additional person living in the shared household. In the case of residential homes, the useful living floor space of the accommodation place is used as basis for the calculation.

(4) Reasonable **expenditure** is determined in Annex B and is governed by the family income.

For beneficiaries pursuant to Section 41(a) and (b), reasonable expenditure is reduced by 30% and for beneficiaries pursuant to Section 41(c) by 40%.

Section 47

Housing grant

(1) A housing grant is a subsidy for the annuity payments of 1% up to 5% on the eligible nominal amount (Paragraph 4) corresponding to the table according to Annex C.

Housing subsidies can be granted upon application if supply-side subsidies

- a) has been guaranteed under the "Special Housing Program for Socially Needy Housing Seekers" adopted by the Lower Austrian State Government on 11 June 1991,
- b) or under the special actions adopted by the Lower Austrian State Government on 26 January 1993, 2 July 1993 and 19 October 1993 pursuant to Section 55 of the Lower Austrian Housing Promotion Act (NÖ WFG) in conjunction with Section 9 of the Lower Austrian Housing Promotion Ordinance 1990 and the associated amendments
- c) according to the guidelines for the funding models MH-NEU, MHAS-NEU, EH-NEU and KLAS-NEU or Housing Prom
- d) according to

the Lower Austrian Housing Promotion Act 2005.

(2) In the case of eligible applicants (Section 41), the determined family income (Section 40) is reduced by €1,000 for the first person and by €350 for each additional person.

(3) The level of the housing grant may not exceed the annuity payable.

(4) The **eligible nominal** amount is determined as follows:

- a) for building a **private home**:
up to EUR 45 000 of a repayable subsidy or loan.
- b) for **private home renovation (small renovation of an old house)**:
up to 100% of the renovation costs including a purchase subsidy. The amount eligible for subsidy per dwelling unit is up to EUR 78 000 maximum
- c) **for the construction of a residential building**:
The total from the decisive nominal amount eligible for subsidy and any additional subsidy applied - corresponding to the housing category at the time of approving the supply-side and/or basic subsidy.

In the case of the MH-NEU subsidy programme with a rating number, the eligible nominal amount is derived from this rating number, provided that – in the case of different rating numbers – no allocation has been made by the developer. In the case of subsidies under these guidelines, the eligible nominal value is derived according to Section VI.

d) for the renovation of the dwelling:
up to 100% of the renovation costs.

e) in the case of dwellings according to the ‘Special housing construction programme for socially vulnerable housing applicants’:

€ 36,400,-	in a Category I dwelling/residential home place (from 35 m ² usable living floor space),
€ 50,900,-	in a Category II dwelling/residential home place (from 50 m ² usable living floor space) and
€ 72,700,-	in a Category III dwelling/residential home place (from 70 m ² usable living floor space).
	taking account of the 3% tolerance limit in each case

(5) A flat-rate operating cost allowance of €1.50 is granted in respect of eligible floor space in accordance with Section 48(3).

Section 48

The ‘Model 2009’ housing grant

(1) The ‘Model 2009’ housing grant is a grant for housing expenditure.

A housing grant may be granted upon application if

- a supply-side subsidy had been granted
 - a) based on the "Special Housing Program for Socially Needy Housing Seekers" adopted by the Lower Austrian State Government on 11 June 1991

- b) or under the special actions adopted by the Lower Austrian State Government on 26 January 1993 and 2 July 1993 (multi-family dwelling renovation) pursuant to Section 55 of the Lower Austrian Housing Promotion Act (NÖ WFG) in conjunction with Section 9 of the Lower Austrian Housing Promotion Ordinance 1990 and the associated amendments
- c) according to the guidelines for the MH-NEU and MHAS-NEU subsidy models
- d) under the Lower Austrian Housing Promotion Act 2005, Sections VI and VII of the Lower Austrian Housing Promotion Guidelines 2005, 2011 and 2019

- and the commencement of the occupancy was after 30 June 2009.
The determining factor in this is the date of conclusion of the usage agreement (lease, purchase, agreement on right to future acquisition of title, etc.). Entry rights to existing contracts are only recognised within (marriage) partnerships.

(2) The amount of the housing grant is found from the difference between the **housing expenditure** (Section 43) and a flat-rate operating cost of EUR 1.5 related to the useful floor space eligible for subsidisation (Paragraph 3) and **reasonable housing expenditure** (Paragraph 4).

Decision pursuant to Section 7a NÖ WFG 2005 of 24 September 2019:

If a basic care package is paid in the form of 'supervised living' or 'assisted living', the monthly housing subsidy increases with reasonable housing expenditure

From 5% by €50.00
From 10% by €40.00
From 15% by €30.00

(3) The eligible usable living space will not exceed:
for one person: 50 m²,
for two persons: 70 m²
increasing
for each other closely related person living in the common household by 10 m², from the fifth related person living in the common household by 15 m² each.

(4) Reasonable housing expenditure is: for 1 person
with annual income of up to €14,600 0.0%

up to €16,000.00	5.0%
up to €16,350.00	7.5%
up to €16,700.00	10.0%
up to €17,200.00	12.5%
up to €17,700.00	15.0%
up to €20,150.00	17.5%
up to €22,600.00	20.0%
from €22,600.01	25.0%

In the case of one-person and two-person households with spouses/partners, reasonable housing expenditure of 17.5% up to an income of € 22 600 can be taken into account if at least one inhabitant is not yet 24 years of age.

In the cases listed below, the amount of annual income is reduced as a calculation factor by the following weighting factors:
The weighting factor increases for

1. the (marriage) partner by 50%
2. dependent children living in the household (while receiving family allowance) by 30% for the first child, by 35% for the second child and by 40% each from the third child onwards
3. single-parent applicants who are entitled to the single-parent tax credit based on the provisions of EstG 1988, by 10%
4. each other closely related person living in the household, by 10%
5. Members of the household in respect of whom increased family allowances are received who suffer a reduction in earning capacity of 55% or more within the meaning of Section 35 EStG 1988, or

To prove entitlement to care allowance from the level of level II according to the Federal Care Act 1993 or the Lower Austrian Care Allowance Act 1993, an increase of 10% each must be demonstrated.

If shared custody and maintenance obligations are specified in separation decisions, the weighting factor increases

1. by 15% for the first child,
2. by 17.5% for the second child
3. by 20% each from the third child

The child may live in the dwelling with their main residence or secondary residence. These provisions will apply only to children affected by separation decisions.

Section 49

Exceptional housing allowance

(Decision pursuant to Section 7a of the Lower Austrian Housing Act 2005 of 24 September 2019)

If, after the full repayment of the subsidised loans, further external funds are still due and if the basic rent is not yet offset in accordance with Section 14(7a) of the Non-profit Housing Act or a rent of the same amount in the case of municipal dwellings, up to five years of housing subsidy or housing allowance may be granted up to €2 per m² per month, with the reduction of the cost of housing to a maximum of €2.50/m² per month.

Section 49a

Continued payment of demand-side subsidies in the event of flood damage

(Decision pursuant to Section 7a of the Lower Austrian Housing Act 2005 of 15 October 2024)

In the event of a temporary reduction or cessation of housing costs in accordance with Section 43 due to a subsidised flat or home being partially or wholly uninhabitable as a result of flood damage, an existing individual subsidy will continue to be paid or a new application may be submitted.

Section 50

Loss of entitlement to demand-side subsidies

Notwithstanding Section 7, the claim to subsidies awarded in the subsidy agreement in this section lapses in the event of the loss of the preconditions, in particular when:

- a) the subsidised dwelling is sold or the tenancy agreement is dissolved;
- b) the applicant moves out of the subsidised property;
- c) an application for preferential loan cancellation is made;
- d) a preferential or conversion loan has been fully repaid or terminated or no further grant is to be made;
- e) the subsidised property is used in a way that is contrary to the statutory provisions.

Section 51

Obligations of the applicant for subsidy against misuse of subsidies

(1) Subsidies under this section that have been wrongly received may be recovered.

(2) The subsidy agreement is concluded on condition that the recipient must immediately notify the State Government of any facts which come to light that could result in a change in the level of the subsidy or the loss of the entitlement.

(3) The subsidy applicant is obliged to cooperate in establishing the salient facts. The relevant certificates, documents and evidence must be produced and the necessary information provided truthfully.

The subsidising institution may also check this information inside the subsidised dwelling.

(4) If the subsidy applicant provides untruthful information or submits false and/or implausible evidence, the applicant will lose the right to apply for subsidies for a period of up to 3 years. The duration depends on the importance of the incident.

SECTION IX

Final provisions

Section 52

Cited legal provisions

Insofar as these Guidelines refer to laws or regulations, they form the basis for these Guidelines, as set out below.

- Lower Austrian Housing Promotion Act 2005
(NÖ Wohnungsförderungsgesetz 2005)
Federal Law Gazette 8304 as currently in force
- Lower Austrian Building Code 2014 (NÖ Bauordnung 2014)
Federal Law Gazette No 1/2015 as amended
- Lower Austrian Construction Technology Ordinance 2014 (NÖ Bautechnikverordnung 2014)
Federal Law Gazette No 4/2015 as amended
- Lower Austrian Minimum Security Act (NÖ Mindestsicherungsgesetz)
Federal Law Gazette 9205, as amended
- Lower Austrian Minimum Income Security Ordinance
Federal Law Gazette 9205/1 as currently in force
- FLAG 1967: Family Allowance Act 1967 (Familienlastenausgleichsgesetz 1967)
Federal Law Gazette No 376/1967 as amended by Federal Law
Gazette I No 32/2018
- EstG 1988: Income Tax Act 1988 (Einkommensteuergesetz 1988)
Federal Law Gazette No 400/1988 as amended by Federal Law
Gazette I No 16/2018
- MRG Tenancy Law (Mietrechtsgesetz)
Federal Law Gazette No 520/1981 as amended by Federal Law Gazette
I No 58/2018
- WGG: Non-Profit Housing Act (Wohnungsgemeinnützigkeitsgesetz)
Federal Law Gazette No 139/1979 as amended by Federal Law Gazette
I No 85/2019
- WEG 2002: Commonhold Act 2002 (Wohnungseigentumsgesetz 2002)
Federal Law Gazette No 70/2002 as amended by Federal Law
Gazette I No 58/2018
- RBG 1987: Repayment Incentive Act 1987
(Rückzahlungsbegünstigungsgesetz 1987)

Federal Law Gazette No 340/1987 as amended by Federal Law Gazette I No 2/2008

- DMSG: Monument Protection Act (Denkmalschutzgesetz)
Federal Law Gazette No 533/1923, as amended by Federal Law Gazette I No 92/2013
- UFG: Environmental Promotion Act
Federal Law Gazette No 185/1993, as amended by Federal Law Gazette I No 202/2021

Section 53

Procedure for the provision of information

These guidelines were notified to the Commission as a technical regulation within the meaning of Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services, OJ L 241 dated 17 September 2015, p.1.

Notification 2019/452/A
Notification 2019/504/A
Notification 2020/750/A
Notification 2022/044/A
Notification 2022/820/A
Notification 2025/681/AT

Section 54

Entry into force, transitional provisions

(1) The Lower Austrian Housing Promotion Guidelines 2019 will enter into force on 1 October 2019.

(2) Subsidy applications submitted before the entry into force of the Lower Austrian Housing Promotion Guidelines 2019 will be dealt with in accordance with the provisions in force at the time. The same applies to subsequent amendments to such applications.

(3) Paragraph 2 will not apply to applications relating to housing subsidies not yet decided by the State Government (Section VI + VII Lower Austrian Housing Promotion Guidelines 2011). These are to be dealt with in accordance with the provisions of the Lower Austrian Housing Promotion Guidelines 2019.

(4) As a transitional provision in housing construction and property renovation (Section V-VII), claims approved by 31 March 2020 may also optionally be handled in accordance with the provisions of Lower Austrian Housing Promotion Guidelines 2011 as amended by the 13th Amendment.

Applications that have been approved under previous versions of the 2011 Lower Austrian Housing Promotion Guidelines and have not yet been confirmed can be funded in accordance with the provisions of the approval or alternatively under the Lower Austrian Housing Promotion Guidelines 2019.

(5) As a transitional provision in the construction and renovation of owner-occupied homes (Sections II and III), it is stipulated that applications submitted by 31 March 2020, may alternatively be processed according to the Lower Austrian Housing Promotion Guidelines 2011 as amended by the 13th amendment.

Paragraph 5 also applies to unapproved applications filed before the entry into force of the Lower Austrian Housing Promotion Guidelines 2019.

(6) The provisions on business premises (Sections 30 and 33) enter into force at the same time as the amendment of the 2005 Lower Austrian Housing Promotion Act, which lays down the subsidy for business premises.

(7) The 3rd Amendment to the Lower Austrian Housing Promotion Guidelines 2019 will enter into force on 1 January 2021.

For eligible measures without an energy performance certificate for which the submission of a renovation concept is not required and which were built from 2020 onwards, a subsidy may be applied for under Section 17(3)(b).

Applications for subsidies for the construction of rental housing, residential establishments, business premises or health promotion facilities that, before 1 January 2021, have been approved and not yet been awarded may be settled either in accordance with Section 31(1) (supply-side subsidy with preferential loans with assumption of liability, interest rate cap and grants), or in accordance with Section 31(2) (supply-side subsidy with preferential loans with assumption of liability and fixed interest rate).

The period set out in Section 23a(3) for the submission of applications for subsidies for burglary protection measures will be extended to 30 June 2021. Investments are eligible for subsidy if they are completed in the period from 1 January 2019 to 30 June 2021.

(8) The 4th Amendment to the Lower Austrian Housing Promotion Guidelines 2019 will enter into force on 1 July 2021.

In existing subsidy agreements for housing renovation, a non-profit building association can replace a loan in its entirety with use of own funds.

(9) Section 2(1)(1), Section 4(1) and Section 40(3) as amended by the 5th Amendment, adopted by the Lower Austrian State Government on 25 January 2022, will enter into force on 1 January 2022.

(10) Section 23a in the version of the 5th amendment, adopted by the Lower Austrian State Government on 25 January 2022 will enter into force on 3 January 2022. Applications may be submitted from 3 January 2022 to 31 December 2022.

(11) Section 26(9), as amended by the 6th Amendment adopted by the Lower Austrian State Government on 5 April 2022, will also apply to applications for subsidies under Section 54(4).

(12) The 7th amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 24 May 2022, will enter into force on 1 June 2022.

The provisions inserted into Section 30(1), 36(2) and 36(3) by the 7th amendment to the Lower Austria Housing Support Guidelines 2019, with the exception of the third sentence of Section 36(3), will cease to apply on 31 December 2023 and the provisions will re-enter into force as amended by the 6th amendment.

As a transitional provision in housing construction and housing renovation (Sections V, VI and VII), it is stipulated that applications that were approved but not yet guaranteed under earlier versions of the Lower Austrian Housing Promotion Guidelines 2019 may alternatively be processed according to the provisions of the 7th amendment to the Lower Austrian Housing Promotion Guidelines 2019.

(13) The 8th amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 13 September 2022, will enter into force on 1 October.

(14) Section 16(2a), as amended by the 9th amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 22 November 2022, will enter into force on 1 January 2023 and will expire on 30 June 2025.

(15) Section 23b, as amended by the 10th Amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the State Government on 29 November 2022, will enter into force on 1 December 2022 and will cease to have effect on 31 December 2023. As a transitional provision, it is stipulated that investments are eligible for funding if they were completed or will be completed in the period from 1 January 2022 to 31 December 2023.

(16) the 11th amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 6 December 2022, will come into effect on 1 January 2023.

Investments pursuant to Section 23 are eligible for subsidy if they were completed or will be completed by 1 January 2022. It is only permitted to submit applications after installation and commissioning of the heating.

If the installation of a photovoltaic system in accordance with Section 30(1)(1) of the 'Basic Subsidy' table is technically impossible, impractical or not legally permissible, the provisions of the Lower Austrian Housing Promotion Guidelines 2019, up to the 10th amendment, will apply.

Section 30(1)(3) 'Young People's Housing' will cease to have effect on 31 December 2024.

(17) the 12th amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 20 December 2022, will come into effect on 1 January 2023.

Section 11a will apply to applications from 1 January 2023 to 30 June 2025, subject to approval by the Financial Market Authority (FMA).

Section 17(2) and Section 17(3)(b) will apply from 1 January 2023 to 31 December 2024.

(18) Section 23a as amended by the 13th Amendment to the Lower Austrian Housing Assistance Guidelines 2019, adopted by the Lower Austrian State Government on 17 January 2023, will enter into force on 3 January 2023.

Applications can be submitted from 3 January 2023 to 31 December 2023.

(19) the 14th amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 6 June 2023 will enter into force retroactively on 1 May 2023. Investments pursuant to Section 23 are eligible for subsidies if they are made in the period from 1 January 2022 to 31 December 2023 are eligible for a subsidy.

The application can be submitted at the earliest after completion and commissioning of the heating system, but no later than 31 December 2023.

(20) The 15th amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 27 June 2023, will enter into force upon government decision and will expire on 30 June 2025.

(21) Section 3(1), Section 27(1), Section 31 and Section 44a, as well as the amendments to Section 36 and 37, adopted by the Lower Austrian State Government on 28 November 2023 as part of the 16th amendment to the Lower Austrian Housing Promotion Guidelines 2019, will enter into force on 1 December 2023.

Applications for subsidies under Section 31 may be submitted from 1 December 2023 to 31 December 2026.

Where approvals for property subsidies have been granted by the state government in accordance with Section 31, as amended by the 16th Amendment to the Lower Austrian Housing Promotion Guidelines 2019, and where these relate to projects that had already been granted approval prior to the 16th Amendment to the Lower Austrian Housing Promotion Guidelines 2019, the technical assessment will be carried out in accordance with the provisions applicable at the time of approval pursuant to Section 30.

The assessments by the Housing Promotion Advisory Board and the Design Advisory Board remain valid for 5 years from the date of the assessment; decisions of an architecture and planning selection procedure and an urban development selection procedure remain valid for 5 years from the date of the decision. In individual cases, if there are demonstrably important reasons (completion time for large projects), this deadline may be extended or waived entirely.

Section 1(11)(k) and (20), and Section 4(3). Section 4(7)(3), 17, 22(1), 23a, 39(4) and 48(4), adopted by the Lower Austrian State Government on 28 November 2023 as part of the 16th amendment to the Lower Austrian Housing Promotion Guidelines 2019, will enter into force on 1 January 2024.

(22) Applications under Section 17, as amended by the 16th Amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 28 November 2023, relating to renovation projects that commenced or were applied for in 2023, may be submitted until 31 December 2024.

Section 37(2)(c), as amended by the 16th amendment to the Lower Austrian Housing Promotion Guidelines 2019 adopted by the Lower Austrian State Government on 28 November 2023, may also be applied, at the applicant's application, in subsidy procedures that have been approved under previous versions of the Lower Austrian Housing Promotion Guidelines 2019 and have not yet been promised.

(23) Section 23a was adopted with the 17th amendment of the Lower Austria Housing Support Guidelines 2019 by the Lower Austria State Government on 30 January 2024 and will enter into force on 1 January 2024.

(24) The 18th amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 5 March 2024, will enter into force for approvals pursuant to Section VIII (demand-based subsidies) on 1 March 2024 and will expire on 28 February 2025.

For existing permits during the validity of this amendment, an (increased) operating cost allowance can be applied for and received for this period – even retroactively.

(25) Section 31a and Section 36a, adopted by the 19th amendment to the Lower Austrian Housing Promotion Guidelines 2019 by the Lower Austrian State Government on 18 June 2024, will enter into force on 1 June 2024 and will cease to have effect upon the exhaustion of the subsidy funds in accordance with Section 29a of the Fiscal Equalisation Act 2024, but in any event on 31 December 2028.

An application under Section 36a may also be submitted in proceedings concerning subsidies for housing renovation under Section 36 that have been approved but not yet confirmed.

(26) Section 1(11), Section 26(e) and Section 36(1)(a) and (3), adopted with the 19th amendment of the Lower Austria Housing Support Guidelines 2019 by the Lower Austria State Government on 18 June 2024, will enter into force on 1 June 2024 for subsidies applications under Section VII (Promotion of housing renovation).

Section 36(1)(a) will cease to have effect on 31 December 2025.

As a transitional provision in the promotion of housing renovation (Section VII), it is stipulated that applications that were approved under earlier versions of the Lower Austrian Housing Promotion Guidelines 2019 and have not yet been confirmed will be handled according to the provisions of the 19th amendment to the Lower Austrian Housing Promotion Guidelines 2019.

(27) Section 11b, adopted as part of the 20th amendment to the Lower Austrian Housing Promotion Guidelines 2019 by the Lower Austrian State Government on 2 July 2024, will enter into force on 18 April 2024. Applications can be submitted until 31 December 2025. Section 11b will in any event cease to have effect upon the exhaustion of the subsidy provided for in Section 29a of the Fiscal Equalisation Act 2024.

(28) Section 49a, adopted as part of the 21st amendment to the Lower Austrian Housing Assistance Guidelines 2019 by the Lower Austrian State Government on 15 October 2024, will enter into force by government decree.

29) Section 2(1)(1), Section 30(1)(3)(c) and Section 48(4), as well as Annexes B, C and E, adopted by the Lower Austrian State Government on 17 December 2024 as part of the 22nd amendment to the Lower Austrian Housing Promotion Guidelines 2019, will enter into force on 1. January 2025.

(30) The repeal of Section 1 Point 11(3)(e), adopted by the 23rd amendment of the Lower Austrian Housing Promotion Guidelines 2019 by the Lower Austrian State Government on 11 February 2025, will retroactively enter into force as of 1 January 2025 and transposes Directive (EU) 2024/1275 of the European Parliament and of the Council of 24 April 2024 on the energy performance of buildings.

Section 31(3) and (4), adopted as part of the 23rd amendment to the Lower Austrian Housing Promotion Guidelines 2019 by the Lower Austrian State Government on 11 February 2025, will enter into force retroactively on 1 December 2023 and may be applied mutatis mutandis to guarantees that have already been approved

(31) Section 1(8)(a) and (c), Section 34(3) and (4), Section 36(4) and Section 54(21), adopted as part of the 24th amendment to the Lower Austrian Housing Promotion Guidelines 2019 by the Lower Austrian State Government on 6 May 2025, will enter into force by government decree.

As a transitional provision, it is stipulated that applications that were approved under earlier versions of the Lower Austrian Housing Promotion Guidelines 2019 and have not yet been confirmed will be handled according to the provisions of the 24th amendment to the Lower Austrian Housing Promotion Guidelines 2019. Section 16(2a), adopted as part of the 24th amendment to the Lower Austrian Housing Promotion Guidelines 2019 by the Lower Austrian State Government on 6 May 2025, will enter into force on 1 July 2025.

(32) the 25th amendment to the Lower Austrian Housing Promotion Guidelines, adopted by the Lower Austrian State Government on 25 November 2025, enters into force in accordance with the following provisions:

Section 11(5) and Section 13(1) will enter into force on 1 January 2027.

Section 13(2 and 3), Section 17(1a), Section 19(1 and 2), Section 21, Section 46(4), Section 47(1) and Section 48(4) will enter into force on 1 January 2026.

The additions to the table of contents (Sections 29a and 35a), Section 1(1) 1, Section 1(11)(1)(l) and (2)(w), Section 1(21), Section 4(2)(a and b), Section 15(2), Section 25, Section 27(1, 2 and 5) Section 29(1), Section 29a, Section 30, Section 31, Section 34(1), Section 35a, Section 36(1)(c), Section 36(2, 3 and 5) Section 37 and Section 54(32) will enter into force by government decision.

Applications for subsidies pursuant to Sections V and VI, as amended by the 24th Amendment to the Lower Austrian Housing Promotion Guidelines 2019, adopted by the Lower Austrian State Government on 6 May 2025, may be submitted until 31 December 2026.

Subsidies in accordance with Sections V and VI, adopted by the Lower Austrian State Government on 25 November 2025, with the 25th amendment to the Lower Austrian Housing Promotion Guidelines 2019, can be granted from 1 January 2027.

Section 55

Expiry of validity

(1) Unless otherwise provided for in Section 54, the Lower Austrian Housing Promotion Guidelines 2011, as amended by the 12th amendment, will cease to have effect upon the entry into force of the Lower Austrian Housing Promotion Guidelines 2019.

(2) Section 11 NÖ WFG in conjunction with Section 19(4) NÖ WFG 2005 will not apply to guarantees given in accordance with the Lower Austrian Housing Promotion Act. (Decision pursuant to Section 7a of the NÖ WFG 2005 Lower Austrian Housing Promotion Act of 04 December 2018)