

# Austria

## Overview of CbC reporting requirements

***Austria has fully implemented the BEPS Action 13 (CbC reporting) minimum standard and meets all of the terms of references.***

First reporting fiscal year: Commencing on or after 1 January 2016

Consolidated group revenue threshold: EUR 750 million

Filing deadline: 12 months following the end of the reporting fiscal year

Local filing required: Yes, for reporting fiscal years commencing on or after 1 January 2017

Surrogate parent entity filing permitted: Yes

First review of the domestic legal framework: 2017/2018

## Summary of recommendations

Area of implementation	Recommendations for improvement
Domestic legal and administrative framework	None.
Exchange of information framework	None.
Appropriate use	None.

## The domestic legal and administrative framework

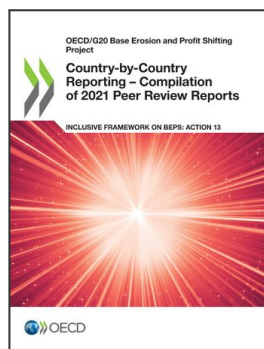
Austria confirms that its rules have not changed and continue to be applied effectively. Austria continues to meet all terms of reference.

## The exchange of information framework

Austria confirms that its rules have not changed and continue to be applied effectively. Austria continues to meet all terms of reference.

## Appropriate use of CbC reports

Austria confirms that its rules have not changed and continue to be applied effectively. Austria continues to meet all terms of reference.



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