

Austria

A. Progress in the implementation of the minimum standard

Austria has 91 tax agreements in force, as reported in its response to the Peer Review questionnaire. 20 of those agreements,¹⁰ the agreements with Belgium, Canada, Finland, France, India,¹¹ Ireland, Israel, Japan, Kosovo*, Liechtenstein, Lithuania, Luxembourg,¹² Malta, the Netherlands, Poland, Serbia, Singapore, the Slovak Republic, Slovenia and the United Kingdom, comply with the minimum standard.

Austria signed the MLI in 2017 and deposited its instrument of ratification on 22 September 2017. The MLI entered into force for Austria on 1 July 2018. Austria has not listed its agreements with Albania, Armenia, Australia, Bahrain, Barbados, Belize, Bosnia-Herzegovina, Brazil, Denmark, Egypt, Georgia, Iceland, Indonesia, Kazakhstan, Korea, Malaysia, Mongolia, Montenegro, Morocco, New Zealand, North Macedonia, Norway, Qatar, San Marino, Saudi Arabia, Sweden, Thailand, Tunisia, Ukraine, the United Arab Emirates, and Viet Nam. These agreements will therefore not, at this stage, be modified by the MLI. Albania, Armenia, Australia, Barbados, Belize, Bosnia-Herzegovina, Denmark, Egypt, Kazakhstan, Malaysia, Morocco, New Zealand, North Macedonia, San Marino, Saudi Arabia, Tunisia, Ukraine and the United Arab Emirates have listed their agreements with Austria under the MLI.

Austria has also signed bilateral complying instruments with respect to its agreements with Korea and Ukraine. The complying instrument with respect to its agreement with Ukraine has been ratified and the complying instrument with respect to its agreement with Korea is pending ratification.

Austria further indicated that bilateral negotiations would be pursued with respect to its agreements with Australia, Bahrain, Brazil, Egypt, Indonesia, New Zealand, Norway, Qatar and the United Arab Emirates.

Austria is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹³

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.¹⁴

¹⁰ Since Russia made use of Art 35 (7) MLI and has only recently confirmed completion of the necessary procedures, the MLI only enters into effect for the treaty between Austria and Russia for the taxable period 2021. Moreover, Switzerland also made use of Art 35 (7) MLI and has not yet notified the MLI's entry into effect for Austria. Switzerland has informed Austria that Switzerland can only notify the completion of internal procedures with respect to a jurisdiction if Switzerland have reached agreement with that jurisdiction that the MLI applies to a tax treaty in the same way as a new protocol to the treaty and have also reached agreement on the exact wording of the changes made by the MLI to the treaty text, including the addition of new articles and paragraphs to the treaty (for instance in the case of the PPT). Since this is not in line with Austria's current understanding of the legal effects of the MLI, Austria is currently in the process of determining the best way forward. It is therefore not to be expected that the MLI will enter into effect between Switzerland and Austria before 30 June 2020.

¹¹ The MLI only enters into effect for other taxes levied by Austria in 2021, however, it is in force for Austrian withholding taxes beginning in 2020 and it is in force for all taxes levied by India beginning in 2020.

¹² The MLI only enters into effect for other taxes levied by Austria in 2021, however, it is in force for Austrian withholding taxes beginning in 2020 and it is in force for all taxes levied by Luxembourg beginning in 2020.

¹³ For its agreements listed under the MLI, Austria is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI).

¹⁴ Austria made a reservation under Article 35(3) of the MLI (Entry into Effect).

B. Implementation issues

As mentioned above, Austria has not listed its agreements with Albania, Armenia, Barbados, Belize, Bosnia-Herzegovina, Denmark, Georgia, Iceland, Kazakhstan, Malaysia, Mongolia, Montenegro, Morocco, North Macedonia, Norway, San Marino, Saudi Arabia, Sweden, Thailand, Tunisia and Viet Nam under the MLI. Listing the agreements under the MLI or entering into bilateral renegotiations to implement the minimum standard would ensure that the minimum standard could be implemented in those non-covered agreements.

Summary of the jurisdiction response - Austria

	Treaty partners	Compliance with the standard	If compliant, the alternative implemented	Signature of a complying instrument	The alternative implemented through the complying instrument (if not the MLI)	Comments
1	Albania	No	N/A	No	N/A	
2	Algeria*	No	N/A	No	N/A	
3	Armenia	No	N/A	No	N/A	
4	Australia	No	N/A	No	N/A	
5	Azerbaijan*	No	N/A	No	N/A	
6	Bahrain	No	N/A	No	N/A	
7	Barbados	No	N/A	No	N/A	
8	Belarus*	No	N/A	No	N/A	
9	Belgium	Yes	PPT alone	N/A	N/A	
10	Belize	No	N/A	No	N/A	
11	Bosnia-Herzegovina	No	N/A	No	N/A	
12	Brazil	No	N/A	No	N/A	
13	Bulgaria	No	N/A	Yes	N/A	
14	Canada	Yes	PPT alone	N/A	N/A	
15	Chile	No	N/A	Yes	N/A	
16	China (People's Republic of)	No	N/A	Yes	N/A	
17	Chinese Taipei*	No	N/A	No	N/A	
18	Croatia	No	N/A	Yes	N/A	
19	Cuba*	No	N/A	No	N/A	
20	Cyprus*	No	N/A	Yes	N/A	
21	Czech Republic	No	N/A	Yes	N/A	
22	Denmark	No	N/A	No	N/A	
23	Egypt	No	N/A	No	N/A	
24	Estonia	No	N/A	Yes	N/A	
25	Finland	Yes	PPT alone	N/A	N/A	
26	France	Yes	PPT alone	N/A	N/A	
27	Georgia	No	N/A	No	N/A	
28	Germany	No	N/A	Yes	N/A	
29	Greece	No	N/A	Yes	N/A	
30	Hong Kong (China)	No	N/A	Yes	N/A	
31	Hungary	No	N/A	Yes	N/A	
32	Iceland	No	N/A	No	N/A	
33	India	Yes	PPT alone	N/A	N/A	
34	Indonesia	No	N/A	No	N/A	
35	Iran*	No	N/A	No	N/A	
36	Ireland	Yes	PPT alone	N/A	N/A	
37	Israel	Yes	PPT alone	N/A	N/A	
38	Italy	No	N/A	Yes	N/A	

39	Japan	Yes	PPT and LOB	N/A	N/A	
40	Kazakhstan	No	N/A	No	N/A	
41	Korea	No	N/A	Yes	PPT alone	
42	Kosovo*	Yes	PPT alone	N/A	N/A	
43	Kuwait*	No	N/A	No	N/A	
44	Kyrgyzstan*	No	N/A	No	N/A	
45	Latvia	No	N/A	Yes	N/A	
46	Libya*	No	N/A	No	N/A	
47	Liechtenstein	Yes	PPT alone	N/A	N/A	
48	Lithuania	Yes	PPT alone	N/A	N/A	
49	Luxembourg	Yes	PPT alone	N/A	N/A	
50	Malaysia	No	N/A	No	N/A	
51	Malta	Yes	PPT alone	N/A	N/A	
52	Mexico	No	N/A	Yes	N/A	
53	Moldova*	No	N/A	No	N/A	
54	Mongolia	No	N/A	No	N/A	
55	Montenegro	No	N/A	No	N/A	
56	Morocco	No	N/A	No	N/A	
57	Nepal*	No	N/A	No	N/A	
58	Netherlands	Yes	PPT alone	N/A	N/A	
59	New Zealand	No	N/A	No	N/A	
60	North Macedonia	No	N/A	No	N/A	
61	Norway	No	N/A	No	N/A	
62	Pakistan	No	N/A	Yes	N/A	
63	Philippines*	No	N/A	No	N/A	
64	Poland	Yes	PPT alone	N/A	N/A	
65	Portugal	No	N/A	Yes	N/A	
66	Qatar	No	N/A	No	N/A	
67	Romania	No	N/A	Yes	N/A	
68	Russia	No	N/A	Yes	N/A	
69	San Marino	No	N/A	No	N/A	
70	Saudi Arabia	No	N/A	No	N/A	
71	Serbia	Yes	PPT alone	N/A	N/A	
72	Singapore	Yes	PPT alone	N/A	N/A	
73	Slovak Republic	Yes	PPT alone	N/A	N/A	
74	Slovenia	Yes	PPT alone	N/A	N/A	
75	South Africa	No	N/A	Yes	N/A	
76	Spain	No	N/A	Yes	N/A	
77	Sweden	No	N/A	No	N/A	
78	Switzerland	No	N/A	Yes	N/A	
79	Syrian Arab Republic*	No	N/A	No	N/A	
80	Tajikistan*	No	N/A	No	N/A	
81	Thailand	No	N/A	No	N/A	
82	Tunisia	No	N/A	No	N/A	
83	Turkey	No	N/A	Yes	N/A	
84	Turkmenistan*	No	N/A	No	N/A	
85	Ukraine	No	N/A	Yes	PPT alone	
86	United Arab Emirates	No	N/A	No	N/A	
87	United Kingdom	Yes	PPT alone	N/A	N/A	
88	United States	No	N/A	No	N/A	
89	Uzbekistan*	No	N/A	No	N/A	
90	Venezuela*	No	N/A	No	N/A	
91	Viet Nam	No	N/A	No	N/A	



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