

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. Eleven of those agreements, the agreements with France, Israel, Japan, Kosovo*, Liechtenstein, Lithuania, Poland, Serbia, 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, listing 38 tax agreements. The MLI entered into force for Austria on 1 July 2018.

Austria is implementing the minimum standard through the inclusion of the preamble statement and the PPT.⁹

The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.¹⁰ Other agreements listed under the MLI are expected to become compliant with the minimum standard by the end of 2019.

Austria indicated in its response to the Peer Review questionnaire that bilateral negotiations would be used with respect to its agreement with Korea.

B. Implementation issues

No jurisdiction has raised any concerns about their agreements with Austria.

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	No	N/A	Yes	N/A	
10	Belize	No	N/A	No	N/A	
11	Bosnia and 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	No	N/A	Yes	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	No	N/A	Yes	N/A	
26	France	Yes	PPT alone	No	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	No	N/A	Yes	N/A	
34	Indonesia	No	N/A	No	N/A	
35	Iran*	No	N/A	No	N/A	
36	Ireland	No	N/A	Yes	N/A	
37	Israel	Yes	PPT alone	No	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	No	N/A	
42	Kosovo*	Yes	PPT alone	No	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	No	N/A	
49	Luxembourg	No	N/A	Yes	N/A	
50	North Macedonia	No	N/A	No	N/A	
51	Malaysia	No	N/A	No	N/A	
52	Malta	No	N/A	Yes	N/A	
53	Mexico	No	N/A	Yes	N/A	
54	Moldova*	No	N/A	No	N/A	
55	Mongolia	No	N/A	No	N/A	
56	Montenegro*	No	N/A	No	N/A	
57	Morocco	No	N/A	No	N/A	
58	Nepal*	No	N/A	No	N/A	
59	Netherlands	No	N/A	Yes	N/A	
60	New Zealand	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	No	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	No	N/A	
72	Singapore	No	N/A	Yes	N/A	
73	Slovak Republic	Yes	PPT alone	No	N/A	
74	Slovenia	Yes	PPT alone	No	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	No	N/A	
86	United Arab Emirates	No	N/A	No	N/A	
87	United Kingdom	Yes	PPT alone	No	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	



From:

Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping

Inclusive Framework on BEPS: Action 6

Access the complete publication at:

<https://doi.org/10.1787/d656738d-en>

Please cite this chapter as:

OECD (2020), "Austria", in *Prevention of Treaty Abuse – Second Peer Review Report on Treaty Shopping: Inclusive Framework on BEPS: Action 6*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/35c47295-en>

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