

# 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<sup>10</sup>. Thirty-two of those agreements comply with the minimum standard.

Austria signed the MLI in 2017 and deposited its instrument of ratification on 22 September 2017, listing 37 of its agreements in force at that time. The MLI entered into force for Austria on 1 July 2018. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.<sup>11</sup>

Austria has not listed its agreements with Albania, Argentina, Armenia, Australia, Bahrain, Barbados, Belarus, 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, the United Arab Emirates, and Viet Nam under the MLI. These agreements will therefore not, at this stage, be modified by the MLI. Albania, Armenia, Australia, Bahrain, Barbados, Belize, Bosnia-Herzegovina, Denmark, Egypt, Iceland, Kazakhstan, Malaysia, Morocco, New Zealand, North Macedonia, San Marino, Saudi Arabia, Thailand, Tunisia, the United Arab Emirates and Viet Nam have listed their agreements with Austria under the MLI.

Austria has signed a bilateral complying instrument with respect to its agreement with Argentina<sup>12</sup>, Korea<sup>13</sup> and the United Arab Emirates.<sup>14</sup>

Austria further indicated that steps have been taken (other than under the MLI) to implement the minimum standard in its agreements with Australia, Bahrain, Brazil, Indonesia, Kuwait\*, New Zealand, Norway<sup>15</sup>, Qatar, Sweden, Switzerland, the United States and Uzbekistan\*.

Austria is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>16</sup>

<sup>10</sup> Austria indicated in its response that the agreement with Chinese Taipei\* is an Arrangement for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with Respect to Taxes on Income between the Austrian Chamber of Commerce and the Taipei Chamber of Commerce.

<sup>11</sup> Austria has made a reservation under Article 35(3) of the MLI (Entry into Effect).

<sup>12</sup> Austria ratified the complying instrument with respect to the agreement with Argentina on 17 December 2020.

<sup>13</sup> Austria ratified the complying instrument with respect to the agreement with Korea on 2 December 2021.

<sup>14</sup> Austria ratified the complying instrument with respect to the agreement with the United Arab Emirates on 19 November 2021.

<sup>15</sup> Austria indicated in its response that it intends to include the agreement with Norway in its list of covered tax agreements under the MLI.

<sup>16</sup> 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). In the case of the agreement concluded with Japan, Austria has supplemented the PPT with an LOB.

## B. Conclusion

Albania, Armenia, Australia, Bahrain, Barbados, Belize, Bosnia-Herzegovina, Denmark, Egypt, Iceland, Kazakhstan, Malaysia, Morocco, New Zealand, North Macedonia, San Marino, Saudi Arabia, Thailand, Tunisia and Viet Nam have listed their agreements with Austria under the MLI, which amount to requests to implement the minimum standard in those agreements.

Austria is preparing to give effect to its plan to implement the minimum standard in its agreements with Albania, Armenia, Barbados, Belarus, Belize, Bosnia-Herzegovina, Denmark, Egypt, Georgia, Iceland, Kazakhstan, Malaysia, Mongolia, Montenegro, Morocco, North Macedonia, San Marino, Saudi Arabia, Thailand, Tunisia and Viet Nam by making a notification to expand its list of agreements to be covered under the MLI to include these agreements.

Austria has developed a plan for the implementation of the minimum standard in its agreement with Sweden. Austria indicated in its response to the Peer Review questionnaire that bilateral negotiations would be pursued with respect to that agreement.

### Summary of the jurisdiction response - Austria

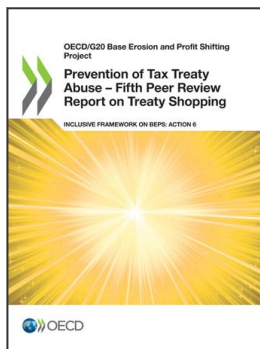
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes other	PPT
2	Australia	No	No	
3	Bahrain	No	No	
4	Belgium	Yes MLI		PPT
5	Brazil	No	No	
6	Bulgaria	No	Yes MLI	PPT
7	Canada	Yes MLI		PPT
8	Chile	Yes MLI		PPT
9	China (People's Republic of)	No	Yes MLI	PPT
10	Croatia	Yes MLI		PPT
11	Cyprus*	Yes MLI		PPT
12	Czech Republic	Yes MLI		PPT
13	Estonia	Yes MLI		PPT
14	Finland	Yes MLI		PPT
15	France	Yes MLI		PPT
16	Germany	No	Yes MLI	PPT
17	Greece	Yes MLI		PPT
18	Hong Kong (China)	No	Yes MLI	PPT
19	Hungary	Yes MLI		PPT
20	India	Yes MLI		PPT
21	Indonesia	No	No	
22	Ireland	Yes MLI		PPT
23	Israel	Yes MLI		PPT
24	Italy	No	Yes MLI	PPT
25	Japan	Yes other		PPT+LOB
26	Korea	No	Yes other	PPT
27	Kosovo*	Yes other		PPT
28	Kuwait*	No	No	
29	Latvia	Yes MLI		PPT
30	Liechtenstein	Yes other		PPT
31	Lithuania	Yes MLI		PPT
32	Luxembourg	Yes MLI		PPT

33	Malta	Yes MLI		PPT
34	Mexico	No	Yes MLI	PPT
35	Netherlands	Yes MLI		PPT
36	New Zealand	No	No	
37	Norway	No	No	
38	Pakistan	Yes MLI		PPT
39	Poland	Yes MLI		PPT
40	Portugal	Yes MLI		PPT
41	Qatar	No	No	
42	Romania	No	Yes MLI	PPT
43	Russian Federation	Yes MLI		PPT
44	Serbia	Yes MLI		PPT
45	Singapore	Yes MLI		PPT
46	Slovak Republic	Yes MLI		PPT
47	Slovenia	Yes MLI		PPT
48	South Africa	No	Yes MLI	PPT
49	Spain	No	Yes MLI	PPT
50	Sweden	No	No	
51	Switzerland	No	Yes MLI (for Austria)	PPT
52	Türkiye	No	Yes MLI	PPT
53	Ukraine	Yes other		PPT
54	United Arab Emirates	No	Yes other	PPT
55	United Kingdom	Yes other		PPT
56	United States	No	No	
57	Uzbekistan*	No	No	

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Albania	Yes
2	Algeria*	No
3	Armenia	Yes
4	Azerbaijan*	No
5	Barbados	Yes
6	Belarus	Yes
7	Belize	Yes
8	Bosnia-Herzegovina	Yes
9	Chinese Taipei*	No
10	Cuba*	No
11	Denmark	Yes
12	Egypt	Yes
13	Georgia	Yes
14	Iceland	Yes
15	Iran*	No
16	Kazakhstan	Yes
17	Kyrgyzstan*	No
18	Libya*	No
19	Malaysia	Yes
20	Moldova*	No
21	Mongolia	Yes
22	Montenegro	Yes
23	Morocco	Yes

24	Nepal*	No
25	North Macedonia	Yes
26	Philippines*	No
27	San Marino	Yes
28	Saudi Arabia	Yes
29	Tajikistan*	No
30	Thailand	Yes
31	Tunisia	Yes
32	Turkmenistan*	No
33	Venezuela*	No
34	Viet Nam	Yes



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