

Austria

A. Progress in the implementation of the minimum standard

Austria has 90 tax agreements in force, as reported in its response to the Peer Review questionnaire¹⁰. Twenty-six 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.¹¹

Austria has not listed its agreement 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, Ukraine, 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, 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 signed a bilateral complying instrument with respect to its agreements with Argentina¹² and Ukraine¹³.

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, Korea¹⁴, Kuwait*, New Zealand, Norway, Qatar, the United Arab Emirates, the United States and Uzbekistan*.

Austria is implementing the minimum standard through the inclusion of the preamble statement and the PPT.¹⁵

B. Conclusion

Albania, Armenia, Australia, Bahrain, Barbados, Belize, Bosnia-Herzegovina, Denmark, Egypt, Kazakhstan, Malaysia, Morocco, New Zealand, North Macedonia, San Marino, Saudi Arabia, Tunisia and

¹⁰ 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.

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

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

¹³ The complying instrument with respect to the agreement with Ukraine entered into force on 25 June 2021.

¹⁴ A complying instrument was signed with respect to the agreement with Korea on 14 June 2021. Austria indicated in its response that the parliamentary process to ratify this instrument is expected to be completed in the 4th quarter of 2021.

¹⁵ 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.

the United Arab Emirates have listed their agreements with Austria under the MLI, which amount to a 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, North Macedonia, Malaysia, Mongolia, Montenegro, Morocco, 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

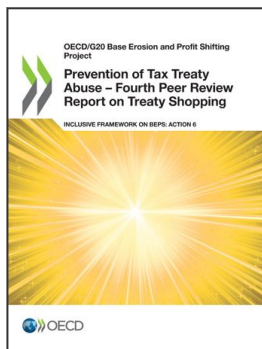
	1. Treaty partners	2. Compliance with the standard	3. Signature of a complying instrument	4. Minimum standard provision used
1	Argentina	No	Yes other	PPT
2	Australia	No	No	N/A
3	Bahrain	No	No	N/A
4	Belgium	Yes MLI		PPT
5	Brazil	No	No	N/A
6	Bulgaria	No	Yes MLI	PPT
7	Canada	Yes MLI		PPT
8	Chile	No	Yes MLI	PPT
9	China (People's Republic of)	No	Yes MLI	PPT
10	Croatia	No	Yes MLI	PPT
11	Cyprus*	Yes MLI		PPT
12	Czech Republic	Yes MLI		PPT
13	Estonia	No	Yes MLI	PPT
14	Finland	Yes MLI		PPT
15	France	Yes MLI		PPT
16	Germany	No	Yes MLI	PPT
17	Greece	No	Yes MLI	PPT
18	Hong Kong (China)	No	Yes MLI	PPT
19	Hungary	No	Yes MLI	PPT
20	India	Yes MLI		PPT
21	Indonesia	No	No	N/A
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	No	PPT
27	Kosovo*	Yes other		PPT
28	Kuwait*	No	No	N/A
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	N/A

37	Norway	No	No	N/A
38	Pakistan	Yes MLI		PPT
39	Poland	Yes MLI		PPT
40	Portugal	Yes MLI		PPT
41	Qatar	No	No	N/A
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	Switzerland	No	Yes MLI	PPT
51	Turkey	No	Yes MLI	PPT
52	Ukraine	No	Yes, other	PPT
53	United Arab Emirates	No	No	N/A
54	United Kingdom	Yes other		PPT
55	United States	No	No	N/A
56	Uzbekistan*	No	No	N/A

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	Malaysia	Yes
19	Moldova*	No
20	Mongolia	Yes
21	Montenegro	Yes
22	Morocco	Yes
23	Nepal*	No
24	North Macedonia	Yes
25	Philippines*	No
26	San Marino	Yes
27	Saudi Arabia	Yes
28	Sweden	Yes

29	Tajikistan*	No
30	Thailand	Yes
31	Tunisia	Yes
32	Turkmenistan*	No
33	Venezuela*	No
34	Viet Nam	Yes



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