

Austria

Summary of key findings

1. Consistent with the agreed methodology this first annual peer review covers: (i) the domestic legal and administrative framework, (ii) certain aspects of the exchange of information framework as well as (iii) certain aspects of the confidentiality and appropriate use of CbC reports. Austria's implementation of the Action 13 minimum standard meets all applicable terms of reference, except that it raises one definitional issue in relation to its domestic legal and administrative framework. The report, therefore, contains one recommendation to address this issue.

Part A: Domestic legal and administrative framework

2. Austria has rules (primary law) that impose and enforce CbC requirements on the Ultimate Parent Entity of a multinational enterprise group ("MNE" Group) that is resident for tax purposes in Austria. The first filing obligation for a CbC report in Austria commences in respect of fiscal years beginning on 1 January 2016 or later. Austria meets all the terms of reference relating to the domestic legal and administrative framework,¹ with the exception of:

- the definition of an "MNE Group" which should be clarified.²

Part B: Exchange of information framework

3. Austria is a signatory to the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011) which is in effect for 2016, and is also a signatory of the CbC MCAA; it has provided its notifications under Section 8 of this agreement and intends to have the CbC MCAA in effect with a large number of other signatories of this agreement which provide notifications under the same agreement. As of 12 January 2018, Austria has 53 bilateral relationships activated under the CbC MCAA or exchanges under the EU Council Directive (2016/881/EU). Austria has taken steps to have Qualifying Competent Authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions (including legislation in place for fiscal year 2016). Against the backdrop of the still evolving exchange of information framework, at this point in time Austria meets the terms of reference relating to the exchange of information framework aspects under review for this first annual peer review.³

Part C: Appropriate use

4. There are no concerns to be reported for Austria. Austria indicates that measures are in place to ensure the appropriate use of information in all six areas identified in the *OECD Guidance on the appropriate use of information contained in Country-by-Country reports* (OECD, 2017a). It has provided details in relation to these measures, enabling it

to answer “yes” to the additional questions on appropriate use.⁴ Austria meets the terms of reference relating to the appropriate use aspects under review for this first annual peer review.⁵

Part A: The domestic legal and administrative framework

5. Part A assesses the domestic legal and administrative framework of the reviewed jurisdiction by reviewing the (a) parent entity filing obligation, (b) the scope and timing of parent entity filing, (c) the limitation on local filing obligation, (d) the limitation on local filing in case of surrogate filing and (e) the effective implementation.

6. Austria has primary law in place which implements the BEPS Action 13 minimum standard, establishing the necessary requirements, including the filing and reporting obligations.⁶ Austria issued explanatory remarks to the government bill which has now become the Federal Act containing the primary legislation pertaining to CbC Reporting.⁷ It has also issued guidance.⁸

(a) Parent entity filing obligation

Summary of terms of reference:⁹ Introducing a CbC filing obligation which applies to Ultimate Parent Entities of MNE Groups above a certain threshold of revenue, whereby all required Constituent Entities of the MNE Group are included in the CbC report and no entity is excluded from CbC Reporting other than permitted (paragraph 8 (a) of the terms of reference).

7. Austria has introduced a domestic legal and administrative framework which imposes a CbC filing obligation on Ultimate Parent Entities¹⁰ of MNE Groups which have a consolidated group revenue above a certain threshold, whereby all required Constituent Entities of the MNE Group are included in the CbC report and no entity is excluded from CbC Reporting other than permitted by the Action 13 report (OECD, 2015).

8. There is no definition of “Group” in Austria’s legislation but there is a definition of an “MNE Group” which refers to any “*group of Constituent Entities that includes two or more enterprises the tax residence for which is in different countries or jurisdictions and which are related through ownership or control (...)*”. It is unclear whether this definition captures the situation where a MNE Group would include an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction,¹¹ as described in paragraph 15 of the terms of reference (OECD, 2017b). It is thus recommended that Austria amend or otherwise clarify the definition of an MNE Group to include the situation of an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction.¹²

(b) Scope and timing of parent entity filing

Summary of terms of reference: Providing that the filing of a CbC report by an Ultimate Parent Entity commences for a specific fiscal year; includes all of, and only, the information required; and occurs within a certain timeframe; and the rules and guidance issued on other aspects of filing requirements are consistent with, and do not circumvent, the minimum standard (paragraph 8 (b) of the terms of reference).

9. The first filing obligation for a CbC report in Austria commences in respect of periods commencing on or after 1 January 2016.¹³ The CbC report must be filed within 12 months after the end of the period to which the CbC report of the MNE Group relates.¹⁴

10. No inconsistencies were identified with respect to the scope and timing of parent entity filing.¹⁵

(c) Limitation on local filing obligation

Summary of terms of reference: If local filing requirements have been introduced, that such requirements may apply only to Constituent Entities which are tax residents in the reviewed jurisdiction, whereby the content of the CbC report does not contain more than that required from an Ultimate Parent Entity, whereby the reviewed jurisdiction meets the confidentiality, consistency and appropriate use requirements, whereby local filing may only be required under certain conditions and whereby one Constituent Entity of an MNE Group in the reviewed jurisdiction is allowed to file the CbC report, satisfying the filing requirement of all other Constituent Entities in the reviewed jurisdiction (paragraph 8 (c) of the terms of reference).

11. Austria has introduced local filing requirements as from the reporting period starting on or after 1 January 2017.¹⁶

12. With respect to the conditions under which local filing may be required (paragraph 8 (c) iv. b) of the terms of reference, OECD, 2017b), under Austria's legislation,¹⁷ local filing applies where an MNE group has a Constituent Entity resident in Austria which is not the Ultimate Parent Entity of the group, and the jurisdiction of residence of the ultimate parent entity of the MNE group does not have a Qualifying Competent Authority Agreement (QCAA) in effect to which Austria is a Party on or before the end of 12 months after the end of the reporting fiscal year. Paragraph 8 (c) iv. b) of the terms of reference (OECD, 2017b) provides that a jurisdiction may require local filing if "*the jurisdiction in which the Ultimate Parent Entity is resident for tax purposes has a current International Agreement to which the given jurisdiction is a Party but does not have a Qualifying Competent Authority Agreement in effect to which this jurisdiction is a Party by the time for filing the Country-by-Country Report*". This is narrower than the above condition in Austria's legislation. Under Austria's legislation, local filing may be required in circumstances where there is no current international agreement between Austria and the residence jurisdiction of the Ultimate Parent Entity, which is not permitted under the terms of reference. However, Austria has clarified in its guidance published on 4 December 2017 that where there "*is not only a lack of a qualifying competent authority agreement regarding exchange of a CbC report (e.g. in the form of the Multilateral Competent Authority Agreement on the Exchange of CbC Reports; (...), but rather there is also a lack of a legal basis for an Automatic Exchange of Information (e.g. in the form of a DTC or the Convention on Mutual Administrative Assistance in Tax Matters, i.e. if a country has not yet acceded to it, then there will be no sufficient grounds present to trigger the reporting obligations (see EU Mutual Assistance Directive, Annex III, Section II, 1.b.ii. in conjunction with Section II, 12)*". As such, no recommendation is made.

13. With respect to the conditions under which local filing may be required (paragraph 8 (c) iv. c) of the terms of reference, OECD, 2017b), under Austria's

legislation, local filing applies where an MNE group has a Constituent Entity resident in Austria which is not the Ultimate Parent Entity of the group, and "there has been a systemic failure of the jurisdiction of tax residence of the Ultimate Parent Entity [i.e.] although there was a Qualifying Competent Authority Agreement in place requiring the automatic exchanges of the CbC report with that state or jurisdiction, such Automatic Exchange of Information has been suspended (...)". Paragraph 21 of the terms of reference (OECD, 2017b) refers to suspension "for reasons other than those that are in accordance with the terms of that agreement". This is narrower than the above condition in Austria's legislation. Under Austria's legislation, local filing may be required in circumstances where a suspension in accordance with the QCAA occurs. However, Austria has clarified in its guidance published on 4 December 2017 that where the Automatic Exchange of Information has been discontinued based on the options provided in the qualifying competent authority agreement regarding exchange of a CbC report (e.g. in the form of the Multilateral Competent Authority Agreement on the Exchange of CbC Reports (...), then this is not deemed to be a "failure" to exchange information (...). Thus, to trigger the reporting obligation of a Constituent Entity of an MNE group with its ultimate parent entity in the country which has discontinued reporting, what would be required is a discontinuation of the automatic exchange of CbC reports for reasons other than those provided in the terms of the qualifying agreement (see EU Mutual Assistance Directive, Annex III, Section I, 14). However, the country which "has failed to a significant extent or entirely failed" to comply with the qualifying agreement, for example because it has breached the duties of confidentiality or it has made inappropriate use of the information will be deemed to suffer a systemic failure".¹⁸

14. No other inconsistencies were identified with respect to the limitation on local filing obligations.^{19 20}

(d) Limitation on local filing in case of surrogate filing

Summary of terms of reference: If local filing requirements have been introduced, that local filing will not be required when there is surrogate filing in another jurisdiction when certain conditions are met (paragraph 8 (d) of the terms of reference).

15. Austria's local filing requirements will not apply if there is surrogate filing in another jurisdiction by an MNE Group.²¹ It is noted that Austria's legislation provides for a number of conditions when a Surrogate Parent Entity is resident in a jurisdiction outside the European Union, which notably reflect the conditions under paragraphs 8 (d) i. ii. iii. v. and vi. of the terms of reference (OECD, 2017b). However, the term "Jurisdiction of Tax Residence" is then defined by Austrian rules as the "*country or jurisdiction in which the registered office or headquarters of a Constituent Entity is located. For the purpose of this Federal Act, a permanent establishment is deemed to have its residence in the jurisdiction in which it is physically located*".²² When applying to the conditions for Surrogate filing which is not an Austrian entity, these provisions may however limit the concept of tax residency for the Surrogate Parent Entity, which should usually be defined by the jurisdiction of which the Surrogate Parent Entity is a tax resident. This may result in unintended consequences (see comments above in the section relating to limitation on local filing). However, to address this issue, Austria has clarified in its guidance published on 4 December 2017 that where a Constituent Entity's registered office and management headquarters are located in different countries (dual residence), then the tie-breaker rule under the applicable double taxation convention (DTC) will be used to

determine the jurisdiction of tax residence. Where there is no applicable DTC, then residence will be determined based on the place of effective management. As such, no recommendation is made.

16. No other inconsistencies were identified with respect to the limitation on local filing in case of surrogate filing.

(e) Effective implementation

17. Austria has legal mechanisms in place to enforce compliance with the minimum standard. There are notification mechanisms in place that apply to the Ultimate Parent Entity and the Surrogate Parent Entity.²³ There are also penalties in place in relation to the filing of a CbC report:²⁴ (i) penalties for failure to file (ii) penalty for late filing and (iii) penalties for filing inaccurate information.

18. There are no specific processes in place that would allow Austria to take appropriate measures in case it is notified by another jurisdiction that such other jurisdiction has reason to believe that an error may have led to incorrect or incomplete information reporting by a Reporting Entity or that there is non-compliance of a Reporting Entity with respect to its obligation to file a CbC report. Austria indicates that audit processes would apply in cases where no CbC Report was transmitted. As no exchange of CbC reports has yet occurred, no recommendation is made but this aspect will be further monitored.

Conclusion

19. In respect of paragraph 8 of the terms of reference (OECD, 2017b), Austria has a domestic legal and administrative framework to impose and enforce CbC requirements on MNE Groups whose Ultimate Parent Entity is resident for tax purposes in Austria. Austria meets all the terms of reference relating to the domestic legal and administrative framework, with the exception of the definition of an MNE Group (paragraphs 8 (a) i. and iii. and paragraph 15 of the terms of reference, OECD, 2017b).

Part B: The exchange of information framework

20. Part B assesses the exchange of information framework of the reviewed jurisdiction. For this first annual peer review process, this includes reviewing certain aspects of the exchange of information framework as specified in paragraph 9 (a) of the terms of reference (OECD, 2017b).

Summary of terms of reference: within the context of the exchange of information agreements in effect of the reviewed jurisdiction, having QCAAs in effect with jurisdictions of the Inclusive Framework which meet the confidentiality, consistency and appropriate use prerequisites (paragraph 9 (a) of the terms of reference).

21. Austria has domestic legislation that permits the automatic exchange CbC reports. It is a Party to (i) the *Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol* (OECD/Council of Europe, 2011) (signed on 29 May 2013, in force on 1 December 2014 and in effect for 2016) and (ii) multiple Double Tax Conventions (DTC) and tax information exchange agreements (TIEA) which provide for Automatic Exchange of Information.²⁵ It also implemented the Council

Directive (EU) 2016/881 of 25 May 2016, amending Directive 2011/16/EU as regards mandatory Automatic Exchange of Information in the field of taxation (DAC4).²⁶

22. Austria signed the CbC MCAA on 27 January 2016 and submitted a full set of notifications under section 8 of the CbC MCAA on 20 April 2017. It intends to have the CbC MCAA in effect with a large number of other signatories of this agreement which provide notifications under Section 8(1)(e) of the same agreement. As of 12 January 2018, Austria has 53 bilateral relationships activated under the CbC MCAA. Austria has taken steps to have Qualifying Competent Authority agreements in effect with jurisdictions of the Inclusive Framework that meet the confidentiality, consistency and appropriate use conditions (including legislation in place for fiscal year 2016).²⁷ Against the backdrop of the still evolving exchange of information framework, at this point in time, Austria meets the terms of reference relating to the exchange of information framework aspects under review for this first annual peer review.

Conclusion

23. Against the backdrop of the still evolving exchange of information framework, at this point in time Austria meets the terms of reference regarding the exchange of information framework.

Part C: Appropriate use

24. Part C assesses the compliance of the reviewed jurisdiction with the appropriate use condition. For this first annual peer review process, this includes reviewing certain aspects of appropriate use.

Summary of terms of reference: (a) having in place mechanisms (such as legal or administrative measures) to ensure CbC reports which are received through exchange of information or by way of local filing are only used to assess high-level transfer pricing risks and other BEPS-related risks, and, where appropriate, for economic and statistical analysis; and cannot be used as a substitute for a detailed transfer pricing analysis of individual transactions and prices based on a full functional analysis and a full comparability analysis; and are not used on their own as conclusive evidence that transfer prices are or are not appropriate; and are not used to make adjustments of income of any taxpayer on the basis of an allocation formula (paragraphs 12 (a) of the terms of reference).

25. In order to ensure that a CbC report received through exchange of information or local filing can be used only to assess high-level transfer pricing risks and other BEPS-related risks, and, where appropriate, for economic and statistical analysis, and in order to ensure that the information in a CbC report cannot be used as a substitute for a detailed transfer pricing analysis of individual transactions and prices based on a full functional analysis and a full comparability analysis; or is not used on its own as conclusive evidence that transfer prices are or are not appropriate; or is not used to make adjustments of income of any taxpayer on the basis of an allocation formula (including a global formulary apportionment of income), Austria indicates that measures are in place to ensure the appropriate use of information in all six areas identified in the OECD *Guidance on the appropriate use of information contained in Country-by-Country reports*

(OECD, 2017a). It has provided details in relation to these measures, enabling it to answer “yes” to the additional questions on appropriate use.

Conclusion

26. In respect of paragraph 12 (a) of the terms of reference (OECD, 2017b), there are no concerns to be reported for Austria. Austria thus meets the terms of reference.

Summary of recommendations on the implementation of Country-by-Country Reporting

Aspect of the implementation that should be improved		Recommendation for improvement
Part A	Domestic legal and administrative framework - Parent entity filing obligation definition of "MNE Group"	It is recommended that Austria amend or otherwise clarify the definition of an MNE Group to include the situation of an enterprise that is resident for tax purposes in one jurisdiction and is subject to tax with respect to the business carried out through a permanent establishment in another jurisdiction.
Part B	Exchange of information framework	-
Part C	Appropriate use	-

Notes

¹ Paragraph 8 of the terms of reference (OECD, 2017b).

² Paragraphs 8 a) i. and iii. and paragraph 15 of the terms of reference (OECD, 2017b).

³ Paragraph 9 (a) of the terms of reference (OECD, 2017b).

⁴ These questions were circulated to all members of the Inclusive Framework following the release of the Guidance on the appropriate use of information in CbC reports on 6 September 2017, further to the approval of the Inclusive Framework.

⁵ Paragraph 12 (a) of the terms of reference (OECD, 2017b).

⁶ Primary law consists of the Federal Act on Standardised Transfer Pricing Documentation in its version of 8 March 2017, including three annexes.

⁷ Austria specifies that, with respect to CbC Reporting, those explanatory remarks draw on the General instructions for filling in the CbC report of the EU Directive: no translation in English was provided, but Austria confirmed that the core part of these explanatory remarks in respect of CbC Reporting are a copy of the "General Instructions for filling in the CbC report of the respective EU Directive. Therefore, for the purposes of this review, the Annex (including Sections I, II and III) of the European Union (EU) Council Directive 2016/881/EU has been taken into account.

⁸ See "Guidance on Transfer Pricing Documentation" published on 4 December 2017 (BMF-010221/0519-IV/8/2017).

⁹ The « summary of terms of reference » is provided to facilitate the reading of the report. Reference should be made to the exact wording of the terms of reference published in February 2017 (OECD, 2017b).

¹⁰ It is noted that the definition of an "Ultimate Parent Entity" refers to the requirement on the Ultimate Parent Entity to prepare Consolidated Financial Statements under accounting principles generally applied in its "country or Jurisdiction of Tax Residence". The definition of a Jurisdiction of Tax Residence refers to the "country or jurisdiction of the registered head office or headquarters". However, Austria confirms that (i) an entity which has its registered office outside Austria, but is tax resident in Austria, would be required to file a CbC Report in Austria; and (ii) an entity which has its registered office in Austria, but is tax resident in another country that applies CbC Reporting, would not be required to file a CbC Report in Austria.

¹¹ See paragraph 2.1. of the Federal Act on Standardised Transfer Pricing Documentation for the definition of "MNE Group".

¹² Paragraphs 8 (a) i. and iii. and paragraph 15 of the terms of reference (OECD, 2017b).

¹³ See paragraph 15 of the Federal Act on Standardised Transfer Pricing Documentation.

¹⁴ See paragraph 8 of the Federal Act on Standardised Transfer Pricing Documentation.

¹⁵ It is noted that Austria's "Guidance on Transfer Pricing Documentation" published on 4 December 2017 includes a general statement stating that *"the OECD "Guidance on the Implementation of Country-by-Country Reporting" (which may be downloaded from www.oecd.org/ctp/guidance-on-the-implementation-of-country-by-country-reporting-beps-action-13.pdf) should be used as an aid in interpretation and application. These documents are updated on an ongoing basis at OECD level"*.

¹⁶ See paragraphs 5 (1) and (2) and 15 of the Federal Act on Standardised Transfer Pricing Documentation.

¹⁷ See paragraphs 5.1. (2) of the Federal Act on Standardised Transfer Pricing Documentation.

¹⁸ It is noted that the breach of confidentiality or appropriate use conditions would rather constitute cases of "significant non-compliance". Guidance from the OECD is currently being developed and it would be expected that Austria would update its guidance if necessary, to ensure consistency with OECD guidance.

¹⁹ It is noted that Austria's legislation provides that, in order to satisfy its reporting obligations, the Constituent Entity shall request its Ultimate Parent Entity to provide it with all information required to enable it to meet its obligations to file a country-by-country report. If despite this the Ultimate Parent Entity does not provide such information, the Constituent Entity must report this to the tax administration and must file a country-by-country report containing all information available to it.

²⁰ With respect to the conditions under which local filing may be required (paragraph 8 (c) iv. a) of the terms of reference (OECD, 2017)), under Austria's legislation, local filing applies to any Constituent Entity resident in Austria if the Ultimate Parent Entity is not obligated to file a Country-by-Country Report in its Jurisdiction of Tax Residence. However, the term "Jurisdiction of Tax Residence" is defined by Austrian rules as the "country or jurisdiction in which the registered office or headquarters of a Constituent Entity is located. For the purpose of this Federal Act, a permanent establishment is deemed to have its residence in the jurisdiction in which it is physically located". This may result in unintended consequences whereby an Ultimate Parent Entity may be a resident for tax purposes in a jurisdiction A based on the criteria of effective place of management, but may have its registered office in another jurisdiction B. This Ultimate Parent Entity would be a tax resident of Jurisdiction A which (as an assumption) has CbC requirements in place; however, because the Austrian rules refer to the Jurisdiction B where the entity has its office registered (as an assumption, Jurisdiction B does not have CbC requirements in place), the Constituent Entity of the MNE Group may suffer local filing requirements in Austria due to the fact that its Ultimate Parent Entity is considered a tax resident in Jurisdiction B (which does not have CbC requirements in place) from the perspective of Austria.

In addition, although the wording used is not the same, a similar issue may also exist in the context of the second condition for local filing stated in Austria's legislation (which reads as follows: *"As of the time of the obligation to submit a Country-by-Country Report within the meaning of § 8 (1), there is no Qualifying Competent Authority Agreement regarding exchange of a Country-by-Country Report in the jurisdiction in which the Ultimate Parent Entity is resident"*).

Finally, the same type of issue was identified in respect of the third condition for local filing in Austria's legislation (which reads as follows *"There has been a systemic failure of the Jurisdiction of Tax Residence of the Ultimate Parent Entity. This will be the case where, although there was a Qualifying Competent Authority Agreement in place requiring automatic exchange of the Country-*

by-Country Report with that state or jurisdiction, such Automatic Exchange of Information has been suspended or the automatic forwarding of Country-by-Country Reports otherwise failed to take place for an extended period of time”). This wording may result in unintended consequences whereby an Ultimate Parent Entity of an MNE Group may be resident for tax purposes in a jurisdiction A based on the criteria of effective place of management, but may have its registered office in another jurisdiction B. This Ultimate Parent Entity would be a tax resident of Jurisdiction A which has a QCAA with Austria and where no systemic failure occurs (as an assumption); however, because the Austrian rules refer to the Jurisdiction B where the entity has its office registered (as an assumption, Jurisdiction B has systemic failure), the Constituent Entity of the MNE Group may suffer local filing requirements in Austria due to the fact that its Ultimate Parent Entity is considered as tax resident in Jurisdiction B (which has systemic failure) from the perspective of Austria.

To address these issues, Austria has clarified in its guidance published on 4 December 2017 that where a Constituent Entity’s registered office and management headquarters are located in different countries (dual residence), then the tie-breaker rule under the applicable double taxation convention (DTC) will be used to determine the jurisdiction of tax residence. Where there is no applicable DTC, then residence will be determined based on the place of effective management.

²¹ See paragraph 5 (3) of the Federal Act on Standardised Transfer Pricing Documentation.

²² See paragraph 2 (5) of the Federal Act on Standardised Transfer Pricing Documentation

²³ See paragraph 4 of the Federal Act on Standardised Transfer Pricing Documentation which also applies to all Constituent Entities resident in Austria.

²⁴ See paragraph 9 of the Federal Act on Standardised Transfer Pricing Documentation which states that the rules applicable to the collection of taxes shall apply *mutatis mutandis*. Austria makes reference to Sec. 49a Finanzstrafgesetz (Austrian Financial Criminal Code): violation of the obligation to transmit the CbC Report (i.e.: late/no or incorrect filing): a deliberate violation triggers a fine up to EUR 50 000; a grossly negligent violation triggers a fine up to EUR 25 000. In addition to Sec. 49a Finanzstrafgesetz, Austria indicates that there is a general rule in the Austrian Federal Fiscal Code (Sec. 111(1) Bundesabgabenordnung) providing for the compulsory enforcement of legal obligations by tax authorities. According to that general provision each “penalty” must not exceed EUR 5 000.

²⁵ Austria indicates that the Federal Ministry of Finance maintains a list of jurisdictions with which an exchange of information instruments exists in tax matters: <https://english.bmf.gv.at/taxation/The-Austrian-Tax-Treaty-Network.html> (accessed 10 April 2018).

²⁶ This is also the purpose of the Federal Act on Standardised Transfer Pricing Documentation.

²⁷ It is noted that a few Qualifying Competent Authority agreements are not in effect with jurisdictions of the Inclusive Framework that meet the confidentiality condition and have legislation in place: this may be because the partner jurisdictions considered do not have the Convention in effect for the first reporting period, or may not have listed Austria in their notifications under Section 8 of the CbC MCAA.

References

- OECD (2018), *Guidance on the Implementation of Country-by-Country Reporting*, OECD, Paris.
www.oecd.org/ctp/exchange-of-tax-information/guidance-on-country-by-country-reporting-beps-action-13.htm.
- OECD (2017a), *BEPS Action 13 on Country-by-Country Reporting: Guidance on the appropriate use of information contained in Country-by-Country reports*, OECD/G20 Base Erosion and Profit Shifting Project, OECD, Paris. www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-appropriate-use-of-information-in-CbC-reports.pdf.
- OECD (2017b), “Terms of reference for the conduct of peer reviews of the Action 13 minimum standard on Country-By-Country Reporting” in *BEPS Action 13 on Country-by-Country Reporting – Peer Review Documents*, OECD/G20 Base Erosion and Profit Shifting Project, OECD, Paris.
www.oecd.org/tax/beps/beps-action-13-on-country-by-country-reporting-peer-review-documents.pdf.
- OECD (2015), *Transfer Pricing Documentation and Country-by-Country Reporting, Action 13 - 2015 Final Report*, OECD/G20 Base Erosion and Profit Shifting Project, OECD Publishing, Paris.
<http://dx.doi.org/10.1787/9789264241480-en>.
- OECD/Council of Europe (2011), *The Multilateral Convention on Mutual Administrative Assistance in Tax Matters: Amended by the 2010 Protocol*, OECD Publishing, Paris,
<http://dx.doi.org/10.1787/9789264115606-en>.



From:

Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1)

Inclusive Framework on BEPS: Action 13

Access the complete publication at:

<https://doi.org/10.1787/9789264300057-en>

Please cite this chapter as:

OECD (2018), “Austria”, in *Country-by-Country Reporting – Compilation of Peer Review Reports (Phase 1): Inclusive Framework on BEPS: Action 13*, OECD Publishing, Paris.

DOI: <https://doi.org/10.1787/9789264300057-9-en>

This work is published under the responsibility of the Secretary-General of the OECD. The opinions expressed and arguments employed herein do not necessarily reflect the official views of OECD member countries.

This document and any map included herein are without prejudice to the status of or sovereignty over any territory, to the delimitation of international frontiers and boundaries and to the name of any territory, city or area.

You can copy, download or print OECD content for your own use, and you can include excerpts from OECD publications, databases and multimedia products in your own documents, presentations, blogs, websites and teaching materials, provided that suitable acknowledgment of OECD as source and copyright owner is given. All requests for public or commercial use and translation rights should be submitted to rights@oecd.org. Requests for permission to photocopy portions of this material for public or commercial use shall be addressed directly to the Copyright Clearance Center (CCC) at info@copyright.com or the Centre français d'exploitation du droit de copie (CFC) at contact@cfcopies.com.