

# Austria

## A. Progress in the implementation of the minimum standard

Austria has 89 tax agreements in force, as reported in its response to the Peer Review questionnaire<sup>8</sup>. Forty of those agreements comply with the minimum standard.<sup>9</sup>

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. On 28 August 2023, Austria made an additional notification to expand its list of agreements to be covered under the MLI. The agreements modified by the MLI come into compliance with the minimum standard once the provisions of the MLI take effect.<sup>10</sup>

Austria has not listed its agreements with Australia, Bahrain, Brazil, Indonesia, Kuwait, New Zealand, Qatar, Sweden, the United States and Uzbekistan, but indicated in its response to the Peer Review questionnaire that steps have been taken (other than under the MLI) to implement the minimum standard in those agreements as well as in the agreements with Germany and Switzerland.

Austria is implementing the minimum standard through the inclusion of the preamble statement and the PPT.<sup>11</sup>

## B. Conclusion

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

Australia, Bahrain, and New Zealand have listed their agreements with Austria under the MLI, which amount to requests to implement the minimum standard in those agreements.

## 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	Albania	No	Yes MLI	PPT
2	Algeria*	No	No	PPT
3	Armenia	No	Yes MLI	PPT
4	Australia	No	No	
5	Azerbaijan	No	No	PPT
6	Bahrain	No	No	
7	Barbados	Yes MLI		PPT

<sup>8</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>9</sup> Austria has also concluded an agreement with Argentina, which, once it enters into force, will comply with the minimum standard.

<sup>10</sup> Austria has made a reservation under Article 35(3) of the MLI (Entry into Effect).

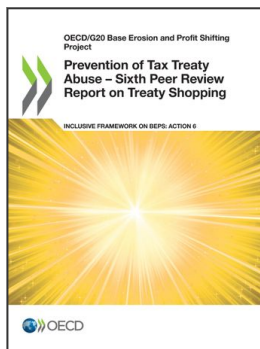
<sup>11</sup> For its agreements listed under the MLI, Austria is implementing the preamble statement (Article 6 of the MLI) and the PPT (Article 7 of the MLI). In the case of the agreement concluded with Japan, Austria has supplemented the PPT with an LOB.

8	Belarus	No	No	PPT
9	Belgium	Yes MLI		PPT
10	Belize	No	Yes MLI	PPT
11	Bosnia-Herzegovina	No	Yes MLI	PPT
12	Brazil	No	No	
13	Bulgaria	Yes MLI		PPT
14	Canada	Yes MLI		PPT
15	Chile	Yes MLI		PPT
16	China (People's Republic of)	Yes MLI		PPT
17	Croatia	Yes MLI		PPT
18	Cuba*	No	No	PPT
19	Cyprus*	Yes MLI		PPT
20	Czechia	Yes MLI		PPT
21	Denmark	No	Yes MLI	PPT
22	Egypt	No	Yes MLI	PPT
23	Estonia	Yes MLI		PPT
24	Finland	Yes MLI		PPT
25	France	Yes MLI		PPT
26	Georgia	No	No	PPT
27	Germany	No	Yes MLI	PPT
28	Greece	Yes MLI		PPT
29	Hong Kong (China)	Yes MLI		PPT
30	Hungary	Yes MLI		PPT
31	Iceland	No	Yes MLI	PPT
32	India	Yes MLI		PPT
33	Indonesia	No	No	
34	Iran*	No	No	PPT
35	Ireland	Yes MLI		PPT
36	Israel	Yes MLI		PPT
37	Italy	No	Yes MLI	PPT
38	Japan	Yes other		PPT+LOB
39	Kazakhstan	No	Yes MLI	PPT
40	Korea	Yes other		PPT
41	Kosovo*	Yes other		PPT
42	Kuwait	No	No	
43	Kyrgyzstan*	No	No	PPT
44	Latvia	Yes MLI		PPT
45	Liechtenstein	Yes other		PPT
46	Lithuania	Yes MLI		PPT
47	Luxembourg	Yes MLI		PPT
48	Malaysia	No	Yes MLI	PPT
49	Malta	Yes MLI		PPT
50	Mexico	No	Yes MLI	PPT
51	Moldova*	No	No	PPT
52	Mongolia	No	Yes MLI	PPT
53	Montenegro	No	No	PPT
54	Morocco	No	Yes MLI	PPT
55	Nepal*	No	No	PPT
56	Netherlands	Yes MLI		PPT
57	New Zealand	No	No	
58	North Macedonia	No	Yes MLI	PPT
59	Norway	No	No	PPT
60	Pakistan	Yes MLI		PPT

61	Philippines	No	No	PPT
62	Poland	Yes MLI		PPT
63	Portugal	Yes MLI		PPT
64	Qatar	No	No	
65	Romania	No	Yes MLI	PPT
66	Russian Federation	Yes MLI		PPT
67	San Marino	No	Yes MLI	PPT
68	Saudi Arabia	No	Yes MLI	PPT
69	Serbia	Yes MLI		PPT
70	Singapore	Yes MLI		PPT
71	Slovak Republic	Yes MLI		PPT
72	Slovenia	Yes MLI		PPT
73	South Africa	Yes MLI		PPT
74	Spain	Yes MLI		PPT
75	Sweden	No	No	
76	Switzerland	No	Yes MLI	PPT
77	Tajikistan*	No	No	PPT
78	Thailand	No	Yes MLI	PPT
79	Tunisia	No	No	PPT
80	Türkiye	No	Yes MLI	PPT
81	Turkmenistan*	No	No	PPT
82	Ukraine	Yes other		PPT
83	United Arab Emirates	Yes other		PPT
84	United Kingdom	Yes other		PPT
85	United States	No	No	
86	Uzbekistan	No	No	
87	Venezuela*	No	No	PPT
88	Viet Nam	No	Yes MLI	PPT

## Other agreements

	1. Treaty partners	2. Inclusive Framework member
1	Chinese Taipei*	No



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