

# **Republic of Austria**

## **Reservations and Notifications of the Republic of Austria**

## Article 2 – Interpretation of Terms

### **Notification - Agreements Covered by the Convention**

Pursuant to Article 2(1)(a)(ii) of the Convention, the Republic of Austria wishes the following agreements to be covered by the Convention:

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
1	Convention entre la République d’Autriche et le Royaume de Belgique en vue d’éviter les doubles impositions et de régler certaines autres questions en matière d’impôts sur le revenu et sur la fortune, y compris l’impôt sur les exploitations et les impôts fonciers	Belgium	Original	29-12-1971	28-06-1973
			Amending Instrument (a)	10-09-2009	01-03-2016
2	Convention between the Republic of Austria and the Republic of Bulgaria for the avoidance of double taxation with respect to taxes on income and on capital	Bulgaria	Original	20-07-2010	03-02-2011
3	Convention between the Republic of Austria and Canada for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Canada	Original	09-12-1976	17-02-1981
			Amending Instrument (a)	15-06-1999	29-01-2001
			Amending Instrument (b)	09-03-2012	01-10-2013
4	Convention between the Republic of Austria and the Republic of Chile for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Chile	Original	06-12-2012	09-09-2015
5	Agreement between the Government of the Republic of Austria and the Government of the People’s Republic of China for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	China (People’s Republic of)	Original	10-04-1991	01-11-1992
6	Agreement between the Republic of Austria and the Republic of Croatia for the avoidance of double taxation with respect to taxes on income and on capital	Croatia	Original	21-09-2000	27-06-2001

7	Convention between the Republic of Austria and the Republic of Cyprus for the avoidance of double taxation with respect to taxes on income and on capital	Cyprus	Original	20-03-90	01-01-1991
			Amending Instrument (a)	21-05-2012	01-04-2013
8	Convention between the Republic of Austria and the Czech Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Czech Republic	Original	08-06-2006	22-03-2007
			Amending Instrument (a)	09-03-2012	26-11-2012
9	Convention between the Republic of Austria and the Republic of Estonia for the avoidance of double taxation with respect to taxes on income and on capital	Estonia	Original	05-04-2001	12-11-2002
10	Übereinkommen zwischen der Republik Österreich und der Republik Finnland zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerumgehung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the Republic of Finland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Finland	Original	26-07-2000	01-04-2001
			Amending Instrument (a)	04-03-2011	01-12-2011
11	Convention entre la République d'Autriche et la République française en vue d'éviter les doubles impositions et de prévenir l'évasion fiscale en matière d'impôt sur le revenu et la fortune	France	Original	26-03-1993	01-09-1994
			Amending Instrument (a)	23-05-2011	01-05-2012
12	Abkommen zwischen der Republik Österreich und der Bundesrepublik Deutschland zur Vermeidung der Doppelbesteuerung auf dem Gebiet der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the Federal Republic of Germany for the avoidance of double taxation with respect to taxes on income and on capital	Germany	Original	24-08-2000	18-08-2002
			Amending Instrument (a)	29-12-2010	01-03-2012
13	Convention between the Republic of Austria and the Hellenic Republic for the avoidance of double taxation with respect to taxes on income and on capital	Greece	Original	18-07-2007	01-04-2009

14	Agreement between the Government of the Republic of Austria and the Government of the Hong Kong Special Administrative Region of the People's Republic of China for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Hongkong (China)	Original	25-05-2010	01-01-2011
			Amending Instrument (a)	25-06-2012	03-07-2013
15	Abkommen zwischen der Republik Österreich und der Ungarischen Volksrepublik zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen, Ertrag und vom Vermögen Convention between the Republic of Austria the People's Republic of Hungary for the avoidance of double taxation with respect to taxes on income and on capital	Hungary	Original	25-02-1975	09-02-1976
16	Convention between the Government of the Republic of Austria and the Government of the Republic of India for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	India	Original	08-11-1999	05-09-2001
			Amending Instrument (a)	06-02-2017	N/A
17	Convention between the Republic of Austria and Ireland for the avoidance of double taxation with respect to taxes on income	Ireland	Original	24-05-1966	05-01-1968
			Amending Instrument (a)	19-06-1987	01-03-1989
			Amending Instrument (b)	16-12-2009	01-05-2011
18	Convention between the Government of the Republic of Austria and the Government of the State of Israel for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Israel	Original	28-11-2016	N/A
19	Abkommen zwischen der Republik Österreich und der Republik Italien zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerumgehung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the Republic of Italy	Italy	Original	29-06-1981	06-04-1985
			Amending Instrument (a)	25-11-1987	01-05-1990

	for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital				
20	Convention between the Republic of Austria and the Republic of Latvia for the avoidance of double taxation with respect to taxes on income and on capital	Latvia	Original	14-12-2005	16-05-2007
21	Convention between the Republic of Austria and the Republic of Lithuania for the avoidance of double taxation with respect to taxes on income and on capital	Lithuania	Original	06-04-2005	17-11-2005
22	Abkommen zwischen der Republik Österreich und dem Großherzogtum Luxemburg zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the Grand Duchy of Luxembourg for the avoidance of double taxation with respect to taxes on income and on capital	Luxembourg	Original	18-10-1962	07-02-1964
			Amending Instrument (a)	21-05-1992	01-02-1994
			Amending Instrument (b) (including exchange of notes on 07-07-2009)	07-07-2009	01-09-2010
			Amending Instrument (c) (exchange of notes)	18-06-2015/ 18-06-2015	01-03-2017
23	Convention between the Republic of Austria and the Republic of Malta for the avoidance of double taxation with respect to taxes on income and on capital	Malta	Original	29-05-1978	13-07-1979
24	Convention between the Republic of Austria and the United Mexican States for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Mexico	Original	13-04-2004	01-01-2005
			Amending Instrument (a)	18-09-2009	01-07-2010
25	Abkommen zwischen der Republik Österreich und dem Königreich der Niederlande zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the Kingdom of the Netherlands for the avoidance of double taxation with respect to taxes on income and on capital	Netherlands	Original	01-09-1970	21-04-1971
			Amending Instrument (a)	18-12-1989	28-12-1990
			Amending Instrument (b)	26-11-2001	26-01-2003
			Amending Instrument (c)	08-10-2008	23-05-2009
			Amending Instrument (d)	08-09-2009	01-07-2010

26	Convention between the Republic of Austria and the Islamic Republic of Pakistan for the avoidance of double taxation with respect to taxes on income	Pakistan	Original	04-08-2005	01-06-2007
27	Agreement between the Republic of Austria and the Republic of Poland for the avoidance of double taxation with respect to taxes on income and on capital	Poland	Original	13-01-2004	01-04-2005
			Amending Instrument (a)	04-02-2008	10-10-2008
28	Abkommen zwischen der Republik Österreich und der Portugiesischen Republik zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the Republic of Portugal for the avoidance of double taxation with respect to taxes on income and on capital	Portugal	Original	29-12-1970	27-02-1972
29	Convention between the Republic of Austria and Romania for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Romania	Original	30-03-2005	01-02-2006
			Amending Instrument (a)	01-10-2012	01-11-2013
30	Convention between the Government of the Republic of Austria and the Government of the Russian Federation for the Avoidance of Double Taxation with respect to taxes on income and on capital	Russia	Original	13-04-2000	30-12-2002
31	Convention between the Republic of Austria and the Republic of Serbia for the avoidance of double taxation with respect to taxes on income and on capital	Serbia	Original	07-05-2010	17-12-201
32	Agreement between the Government of the Republic of Austria and the Government of the Republic of Singapore for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Singapore	Original	30-11-2001	22-10-2002
			Amending Instrument (a)	15-09-2009	01-06-2010
			Amending Instrument (b) (exchange of notes)	03-09-2012/ 16-10-2012	01-05-2014

33	Abkommen zwischen der Republik Österreich und der [Tschechoslowakischen Sozialistischen Republik] zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the [Czechoslovak Socialist Republic] for the avoidance of double taxation with respect to taxes on income and on capital	Slovak Republic	Original	07-03-1978	12-02-1979
34	Convention between the Republic of Austria and the Republic of Slovenia for the avoidance of double taxation with respect to taxes on income and on capital	Slovenia	Original	01-10-1997	01-02-1999
			Amending Instrument (a)	26-09-2006	01-08-2007
			Amending Instrument (b)	28-09-2011	01-11-2012
35	Convention between the Republic of Austria and the Republic of South Africa for the avoidance of double taxation with respect to taxes on income and on capital	South Africa	Original	04-03-1996	06-02-1997
			Amending Instrument (a)	22-08-2011	01-03-2012
36	Abkommen zwischen der Republik Österreich und Spanien zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and Spain for the avoidance of double taxation with respect to taxes on income and on capital	Spain	Original	20-12-1966	01-01-1968
			Amending Instrument (a)	24-02-1995	01-11-1995
37	Abkommen zwischen der Republik Österreich und der Schweizerischen Eidgenossenschaft zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the Swiss Confederation for the avoidance of double taxation with respect to taxes on income and on capital	Switzerland	Original	30-01-1974	04-12-1974
			Amending Instrument (a)	18-01-1994	01-05-1995
			Amending Instrument (b)	20-07-2000	13-09-2001
			Amending Instrument (c)	21-03-2006	02-02-2007
			Amending Instrument (d) (including exchange of notes on 03-09-2009)	03-09-2009	01-03-2011

			Amending Instrument (e)	04-06-2012	14-11-2012
38	Agreement between the Republic of Austria and the Republic of Turkey for the avoidance of double taxation with respect to taxes on income	Turkey	Original	28-03-2008	01-10-2009

### Article 3 – Transparent Entities

#### *Reservation*

Pursuant to Article 3(5)(a) of the Convention, the Republic of Austria reserves the right for the entirety of Article 3 not to apply to its Covered Tax Agreements.

### Article 4 – Dual Resident Entities

#### *Reservation*

Pursuant to Article 4(3)(a) of the Convention, the Republic of Austria reserves the right for the entirety of Article 4 not to apply to its Covered Tax Agreements.

### Article 5 – Application of Methods for Elimination of Double Taxation

#### *Notification of Choice of Optional Provisions*

Pursuant to Article 5(10) of the Convention, the Republic of Austria hereby chooses under Article 5(1) to apply Option A of that Article.

#### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 5(10) of the Convention, the Republic of Austria considers that the following agreements contain a provision described in Article 5(3). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 23 (1)
5	China	Article 24 (2)
7	Cyprus	Article 23 (1)
11	France	Article 23 (2)



13	Greece	Article 23 (2)
15	Hungary	Article 22 (1)
16	India	Article 23 (2)
22	Luxembourg	Article 20 (1)
23	Malta	Article 23 (1)
25	Netherlands	Article 24 (3)
26	Pakistan	Article 24(1)(a)
27	Poland	Article 24(2)(a) [after amendment by Article 1 of (a)]
28	Portugal	Article 23(1)
31	Serbia	Article 24(1)(1)
32	Singapore	Article 22 (1)
33	Slovak Republic	Article 23 (2)
34	Slovenia	Article 24(1)(a) of the version of Austria
35	South Africa	Article 23(1)(a)
36	Spain	Article 24 (1)
37	Switzerland	Article 23(1)
	Turkey	

38		Article 22(1)
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## Article 6 – Purpose of a Covered Tax Agreement

### *Notification of Existing Preamble Language in Listed Agreements*

Pursuant to Article 6(5) of the Convention, Austria considers that the following agreements are not within the scope of a reservation under Article 6(4) and contain preamble language described in Article 6(2). The text of the relevant preambular paragraph is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
1	Belgium	Désireux d'éviter les doubles impositions et de régler certaines autres questions en matière d'impôts sur le revenu et sur la fortune, y compris l'impôt sur les exploitations et les impôts fonciers,
2	Bulgaria	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
3	Canada	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
4	Chile	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
5	China (People's Republic of)	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
6	Croatia	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
7	Cyprus	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
8	Czech Republic	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
9	Estonia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
10	Finland	Von dem Wunsche geleitet, ein Übereinkommen zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerumgehung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen, jotka haluavat tehdä sopimuksen tulo- ja varallisuusveroja koskevan kaksinkertaisen verotuksen välttämiseksi ja veron kiertämisen estämiseksi,
11	France	Désirant éviter les doubles impositions et prévenir l'évasion fiscale en matière d'impôts sur le revenu et sur la fortune,
12	Germany	von dem Wunsch geleitet, < ihre wirtschaftlichen Beziehungen

		durch den Abbau steuerlicher Hindernisse zu fördern und ihre Zusammenarbeit auf steuerlichem Gebiet zu festigen>,
13	Greece	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
14	Hongkong	Desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital;
15	Hungary	von dem Wunsche geleitet, die Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen, Ertrag und vom Vermögen zu vermeiden, attól az óhajtól vezetve, hogy a jövedelem-, a hozadéki és a vagyonadó területén elkerüljék a kettős adóztatást,
16	India	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
17	Ireland	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income,
18	Israel	Desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
19	Italy	vom Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerumgehung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen, Desiderose di concludere una Convenzione per evitare le doppie imposizioni e prevenire le evasioni fiscali in materia di imposte sul reddito e sul patrimonio
20	Latvia	desiring to conclude a Convention for the avoidance o double taxation with respect to taxes on income and on capital,
21	Lithuania	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
22	Luxembourg	von dem Wunsche geleitet, auf dem Gebiete der Steuern vom Einkommen und vom Vermögen die Doppelbesteuerung nach Möglichkeit zu vermeiden,
23	Malta	desiring to conclude a Convention for the Avoidance of Double Taxation with respect to taxes on Income and on Capital
24	Mexico	desiring to conclude a Convention for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to taxes on income and on capital,
25	Netherlands	von dem Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen, de wens koesterende, een verdrag te sluiten tot het vermijden van dubbele belasting met betrekking tot belastingen naar het inkomen en naar het vermogen,
26	Pakistan	desiring to conclude a Convention for the Avoidance of Double Taxation with respect to Taxes on Income,
27	Poland	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on Capital,

28	Portugal	<p>&lt;Der Bundespräsident der Republik Österreich und der Präsident der Portugiesischen Republik sind,&gt; von dem Wunsche geleitet, auf dem Gebiete der Steuern vom Einkommen und vom Vermögen die Doppelbesteuerung zu vermeiden, &lt;übereingekommen, ein Abkommen abzuschließen, und haben zu diesem Zweck zu ihren Bevollmächtigten ernannt:&gt;</p> <p>&lt;O Presidente da República Portuguesa e o Presidente Federal da República da Áustria,&gt; desejando evitar a dupla tributação em matéria de impostos sobre o rendimento e sobre o capital, &lt;decidiram concluir uma convenção e designaram para tal efeito como plenipotenciários:&gt;</p>
29	Romania	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital,
30	Russia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
31	Serbia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital, <with the view to establishing stable conditions for comprehensive development of economic and other cooperation and investment between the two countries,>
32	Singapore	<The Government of the Republic of Austria and the Government of the Republic of Singapore,> desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income
33	Slovak Republic	im Bewußtsein des Bedürfnisses, den Handel zu erleichtern und die wirtschaftliche Zusammenarbeit im Einklang mit der Schlußakte der Konferenz über Sicherheit und Zusammenarbeit in Europa zu fördern, sind übereingekommen, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen zu schließen,
34	Slovenia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
35	South Africa	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
36	Spain	von dem Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen, deseando concluir un Convenio para evitar la doble imposición en materia de impuestos sobre la Renta y sobre el Patrimonio,
37	Switzerland	von dem Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen,
38	Turkey	desiring to conclude an Agreement for the Avoidance of Double Taxation with respect to Taxes on Income,

## Article 7 – Prevention of Treaty Abuse

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 7(17)(a) of the Convention, the Republic of Austria considers that the following agreements are not subject to a reservation under Article 7(15)(b) and contain a provision described in Article 7(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Chile	Protocol para. 6
13	Greece	Protocol to Articles 11 and 12
24	Mexico	Article 11(8); Article 12 (7); Protocol para. 2
27	Poland	Article 11(3)(c)(d) due to Article III(2) of the Protocol

## Article 8 – Dividend Transfer Transactions

### *Reservation*

Pursuant to Article 8(3)(a) of the Convention, the Republic of Austria reserves the right for the entirety of Article 8 not to apply to its Covered Tax Agreements.

## Article 9 – Capital Gains from Alienation of Shares or Interests of Entities Deriving their Value Principally from Immovable Property

### *Reservation*

Pursuant to Article 9(6)(a) of the Convention, the Republic of Austria reserves the right for Article 9(1) not to apply to its Covered Tax Agreements.

## Article 10 – Anti-abuse Rule for Permanent Establishments Situated in Third Jurisdictions

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 10(6) of the Convention, the Republic of Austria considers that the following agreement contains a provision described in Article 10(4). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
4	Chile	Protocol, para. 12

## Article 11 – Application of Tax Agreements to Restrict a Party's Right to Tax its Own Residents

### ***Reservation***

Pursuant to Article 11(3)(a) of the Convention, the Republic of Austria reserves the right for the entirety of Article 11 not to apply to its Covered Tax Agreements.

### **Article 12 – Artificial Avoidance of Permanent Establishment Status through Commissionaire Arrangements and Similar Strategies**

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 12(4) of the Convention, the Republic of Austria reserves the right for the entirety of Article 12 not to apply to its Covered Tax Agreements.

### **Article 13 – Artificial Avoidance of Permanent Establishment Status through the Specific Activity Exemptions**

#### ***Reservation***

Pursuant to Article 13(6)(c) of the Convention, the Republic of Austria reserves the right for Article 13(4) not to apply to its Covered Tax Agreements.

#### ***Notification of Choice of Optional Provisions***

Pursuant to Article 13(7) of the Convention, the Republic of Austria hereby chooses to apply Option A under Article 13(1).

#### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 13(7) of the Convention, the Republic of Austria considers that the following agreements contain a provision described in Article 13(5)(a). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 5 (3)
2	Bulgaria	Article 5 (4)
3	Canada	Article 5 (3)
4	Chile	Article 5 (4)
5	China	Article 5 (4)
6	Croatia	Article 5 (4)
7	Cyprus	Article 5 (4)
8	Czech Republic	Article 5 (4)
9	Estonia	Article 5 (4)
10	Finland	Article 5 (4)
11	France	Article 5 (4)

12	Germany	Article 5 (4)
13	Greece	Article 5 (6)
14	Hongkong	Article 5 (4)
15	Hungary	Article 5 (3)
16	India	Article 5 (4)
17	Ireland	Article 3(3)
18	Israel	Article 5 (4)
19	Italy	Article 5(3)
20	Latvia	Article 5(4)
21	Lithuania	Article 5 (4)
22	Luxembourg	Article 5(3)
23	Malta	Article 5(3)
24	Mexico	Article 5(4)
25	Netherlands	Article 5(3)
26	Pakistan	Article 5(4)
27	Poland	Article 5(4)
28	Portugal	Article 5(3)
29	Romania	Article 5(4)
30	Russia	Article 5(4)
31	Serbia	Article 5(4)
32	Singapore	Article 5 (4)
33	Slovak Republic	Article 5 (4)
34	Slovenia	Article 5(4)
35	South Africa	Article 5(4)
36	Spain	Article 5 (3)
37	Switzerland	Article 5(3)
38	Turkey	Article 5(4)

#### **Article 14 – Splitting-up of Contracts**

##### ***Reservation***

Pursuant to Article 14(3)(a) of the Convention, the Republic of Austria reserves the right for the entirety of Article 14 not to apply to its Covered Tax Agreements.

#### **Article 15 – Definition of a Person Closely Related to an Enterprise**

##### ***Reservation***

Pursuant to Article 15(2) of the Convention, the Republic of Austria reserves the right for the entirety of Article 15 not to apply to the Covered Tax Agreements to which the reservations described in Article 12(4), Article 13(6)(c), and Article 14(3)(a) apply.

#### **Article 16 – Mutual Agreement Procedure**

##### ***Reservation***

Pursuant to Article 16(5)(a) of the Convention, the Republic of Austria reserves the right for the first sentence of Article 16(1) not to apply to its Covered Tax Agreements on the basis that it intends to meet the minimum standard for improving dispute resolution under the OECD/G20 BEPS Package by ensuring that under each of its Covered Tax Agreements (other than a Covered Tax Agreement that permits a person to present a case to the competent authority of either Contracting Jurisdiction), where a person considers that the actions of one or both of the Contracting Jurisdictions result or will result for that person in taxation not in accordance with the provisions of the Covered Tax Agreement, irrespective of the remedies provided by the domestic law of those Contracting Jurisdictions, that person may present the case to the competent authority of the Contracting Jurisdiction of which the person is a resident or, if the case presented by that person comes under a provision of a Covered Tax Agreement relating to non-discrimination based on nationality, to that of the Contracting Jurisdiction of which that person is a national; and the competent authority of that Contracting Jurisdiction will implement a bilateral notification or consultation process with the competent authority of the other Contracting Jurisdiction for cases in which the competent authority to which the mutual agreement procedure case was presented does not consider the taxpayer's objection to be justified.

### ***Notification of Existing Provisions in Listed Agreements***

Pursuant to Article 16(6)(b)(i) of the Convention, the Republic of Austria considers that the following agreement contains a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is shorter than three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
1	Belgium	Article 25(1), second sentence
3	Canada	Article 25(1), second sentence
28	Portugal	Article 25(1), second sentence

Pursuant to Article 16(6)(b)(ii) of the Convention, the Republic of Austria considers that the following agreements contain a provision that provides that a case referred to in the first sentence of Article 16(1) must be presented within a specific time period that is at least three years from the first notification of the action resulting in taxation not in accordance with the provisions of the Covered Tax Agreement. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
<b>2</b>	<b>Bulgaria</b>	<b>Article 25 (1) second sentence</b>
5	China	Article 26 (1) second sentence
6	Croatia	Article 25 (1) second sentence
7	Cyprus	Article 25 (1) second sentence
8	Czech Republic	Article 24 (1) second sentence
9	Estonia	Article 25 (1) second sentence
10	Finland	Article 25 (1) second sentence
11	France	Article 25 (1) second sentence
12	Germany	Article 25 (1) second sentence
13	Greece	Article 25 (1) second sentence
14	Hongkong	Article 24 (1) second sentence
16	India	Article 25(1) second sentence
18	Israel	Article 25(1) second sentence



19	Italy	Article 25(1) second sentence
20	Latvia	Article 26(1) second sentence
21	Lithuania	Article 26 (1), second sentence
23	Malta	Article 25(1), second sentence
26	Pakistan	Article 26(1), second sentence
27	Poland	Article 26(1), second sentence
29	Romania	Article 26(1), second sentence
30	Russia	Article 25(1), second sentence
31	Serbia	Article 26(1), second sentence
32	Singapore	Article 24 (1) second sentence
33	Slovak Republic	Article 25 (1) second sentence
34	Slovenia	Article 26(1), second sentence
35	South Africa	Article 25(1), second sentence
38	Turkey	Article 24 (1) second sentence

**Notification of Listed Agreements Not Containing Existing Provisions**

Pursuant to Article 16(6)(c)(ii) of the Convention, the Republic of Austria considers that the following agreements do not contain a provision described in Article 16(4)(b)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Belgium
3	Canada
4	Chile
15	Hungary
17	Ireland
19	Italy
22	Luxembourg
24	Mexico
25	Netherlands
28	Portugal
36	Spain
37	Switzerland

Pursuant to Article 16(6)(d)(i) of the Convention, the Republic of Austria considers that the following agreement does not contain a provision described in Article 16(4)(c)(i).

Listed Agreement Number	Other Contracting Jurisdiction
1	Belgium
11	France

Pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Austria considers that the following agreements do not contain a provision described in Article 16(4)(c)(ii).

Listed Agreement Number	Other Contracting Jurisdiction
1	Belgium
3	Canada
4	Chile

19	Italy
24	Mexico

## Article 17 – Corresponding Adjustments

### *Notification of Existing Provisions in Listed Agreements*

Pursuant to Article 17(4) of the Convention, the Republic of Austria considers that the following agreements contain a provision described in Article 17(2). The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
2	Bulgaria	Article 9 (2)
4	Chile	Article 9 (2)
7	Cyprus	Article 9 (2)
9	Estonia	Article 9 (2)
10	Finland	Article 9 (2)
11	France	Article 9 (2)
12	Germany	Article 9 (2)
13	Greece	Article 9(2)
14	Hongkong	Article 9 (2)
16	India	Article 9 (2)
18	Israel	Article 9(2)
20	Latvia	Article 9(2)
21	Lithuania	Article 9(2)
24	Mexico	Article 9(2)
27	Poland	Article 9(2)
29	Romania	Article 9(2)
30	Russia	Article 9(2)
31	Serbia	Article 9(2)
32	Singapore	Article 9 (2)
34	Slovenia	Article 9(2)
35	South Africa	Article 9(2)
38	Turkey	Article 9(2)

## **Article 18 – Choice to Apply Part VI**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 18 of the Convention, the Republic of Austria hereby chooses to apply Part VI.

## **Article 19 – Mandatory Binding Arbitration**

### ***Reservation***

Pursuant to Article 19(11) of the Convention, for purposes of applying Article 19 to its Covered Tax Agreements, the Republic of Austria reserves the right to replace the two-year period set forth in Article 19(1)(b) with a three-year period.

Pursuant to Article 19(12) of the Convention, the Republic of Austria reserves the right for the following rules to apply with respect to its Covered Tax Agreements notwithstanding the other provisions of Article 19:

- a) any unresolved issue arising from a mutual agreement procedure case otherwise within the scope of the arbitration process provided for by the Convention shall not be submitted to arbitration, if a decision on this issue has already been rendered by a court or administrative tribunal of either Contracting Jurisdiction;
- b) if, at any time after a request for arbitration has been made and before the arbitration panel has delivered its decision to the competent authorities of the Contracting Jurisdictions, a decision concerning the issue is rendered by a court or administrative tribunal of one of the Contracting Jurisdictions, the arbitration process shall terminate.

## **Article 24 – Agreement on a Different Resolution**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 24(1) of the Convention, the Republic of Austrias hereby chooses to apply Article 24(2).

## **Article 26 – Compatibility**

### ***Reservation***

Pursuant to Article 26(4) of the Convention, the Republic of Austria reserves the right for Part VI not to apply with respect to all of its Covered Tax Agreements that already provide for mandatory binding arbitration of unresolved issues arising from a mutual agreement procedure case. The article and paragraph number of each such provision is identified below.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
12	Germany	Article 25(5)
37	Switzerland	Article 25(5)

## **Article 28 – Reservations**

### ***Reservation Formulated for Scope of Arbitration***

Pursuant to Article 28(2)(a) of the Convention, the Republic of Austria formulates the following reservation with respect to the scope of cases that shall be eligible for arbitration under the provisions of Part VI.

The Republic of Austria reserves the right to exclude from the scope of Part VI (Arbitration) cases involving the application of its domestic general anti-avoidance rules contained in the Federal Fiscal Code (“Bundesabgabenordnung”), in particular its sections 21 and 22. Any subsequent provisions replacing, amending or updating these anti-avoidance rules would also be comprehended. The Republic of Austria shall notify the Depository of any such subsequent provisions.

## **Article 35 – Entry into Effect**

### ***Notification of Choice of Optional Provisions***

Pursuant to Article 35(3) of the Convention, solely for the purpose of its own application of Article 35(1)(b) and 5(b), the Republic of Austria hereby chooses to replace the reference to “taxable periods beginning on or after the expiration of a period” with a reference to “taxable periods beginning on or after 1 January of the next year beginning on or after the expiration of a period”.

## **Article 36 – Entry into Effect of Part VI**

### ***Reservation***

Pursuant to Article 36(2) of the Convention, the Republic of Austria reserves the right for Part VI to apply to a case presented to the competent authority of a Contracting Jurisdiction prior to the later of the dates on which the Convention enters into force for each of the Contracting Jurisdictions to the Covered Tax Agreement only to the extent that the competent authorities of both Contracting Jurisdictions agree that it will apply to that specific case.