CONVENTION ON MUTUAL ADMINISTRATIVE ASSISTANCE IN TAX MATTERS

ETS No. 127 - Strasbourg, 25.I.1988, as amended by the 2010 Protocol

AUSTRIA

Compilation of Declarations currently in force (*) concerning

Annex A - Taxes to which the Convention would apply (Article 2).	X
Annex B - Competent authorities (Article 3).	X
Annex C - Definition of the word "national" for the purpose of the Convention (Article 3).	-

Declarations contained in the instrument of ratification deposited with the Secretary General of the OECD on 28 August 2014 - Or. Engl. (*in force since 1 December 2014*)

ANNEX A – Taxes to which the Convention would apply:

- **Article 2, paragraph 1.a.i**:
  - Income Tax (*Einkommensteuer*);
  - Corporation Tax (*Körperschaftsteuer*).
- **Article 2, paragraph 1.b.iii.C**: Value-Added Tax (*Umsatzsteuer*).

ANNEX B – Competent Authorities

The Federal Minister for Finance or his authorised representative.

ANNEX C – Definition of the word “national” for the purpose of the Convention

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(*) Status as of 1 January 2021. For the Complete Chronology of declarations, please consult our website, rubric Search.
Source: Council of Europe’s Treaty Office on http://conventions.coe.int