

Republic of Austria

Status of the List of Reservations and Notifications

This document contains the consolidated list of reservations and notifications by the Republic of Austria made upon deposit of the instrument of ratification, pursuant to Articles 28(5) and 29(1) of the Convention, and subsequent to that deposit.

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	Croatia	Original	21-09-2000	27-06-2001

	avoidance of double taxation with respect to taxes on income and on capital				
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	Germany	Original	24-08-2000	18-08-2002
			Amending Instrument (a)	29-12-2010	01-03-2012

	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				
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	01-10-2019 ¹

¹ The notification of the date of entry into force was received and communicated by the Depository to the Parties to and Signatories of the Convention.

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	01-03-2018 ²
19	Abkommen zwischen der Republik Österreich und der Republik Italien zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuermehrumgehung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen Convention between the Republic of Austria and the Republic of Italy for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Italy	Original	29-06-1981	06-04-1985
			Amending Instrument (a)	25-11-1987	01-05-1990
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	Luxembourg	Original	18-10-1962	07-02-1964
			Amending Instrument (a)	21-05-1992	01-02-1994

² The notification of the date of entry into force was received and communicated by the Depository to the Parties to and Signatories of the Convention.

	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		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	Portugal	Original	29-12-1970	27-02-1972

	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				
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 ³
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	17-12-2010
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	Slovak Republic	Original	07-03-1978	12-02-1979

³ Austria and Russia have concluded an amending instrument that has modified their Covered Tax Agreement. The amending instrument entered into force before the Convention entered into force for both Contracting Jurisdictions to the Covered Tax Agreement.

	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				
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

Notification of an extension of the list of agreements covered by the Convention

Pursuant to Article 29(5) of the Convention, the Republic of Austria wishes to extend the list of agreements to be covered by the Convention to add the following agreements. The notification of this extension of the list of agreements was received and communicated by the Depository to the Parties to and Signatories of the Convention.

No	Title	Other Contracting Jurisdiction	Original/ Amending Instrument	Date of Signature	Date of Entry into Force
39	Convention between the Republic of Austria and the Republic of Albania for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion	Albania	Original	14-12-2007	01-09-2008
40	Abkommen zwischen der Republik Österreich und der demokratischen Volksrepublik Algerien auf dem Gebiete der Steuern vom Einkommen und vom Vermögen	Algeria	Original	17-06-2003	01-12-2006
41	Convention between the Government of the Republic of Austria and the Government of the Republic of Armenia for the avoidance of double taxation with respect to taxes on income and on capital	Armenia	Original	27-02-2002	01-03-2004
42	Convention between the Government of the Republic of Austria and the Government of the Republic of Azerbaijan for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Azerbaijan	Original	04-07-2000	23-02-2001
43	Convention between the Republic of Austria and Barbados for the avoidance of double taxation and the prevention of fiscal evasion	Barbados	Original	27-02-2006	01-04-2007

	with respect to taxes on income and on capital				
44	Convention between the Government of the Republic of Austria and the Government of the Republic of Belarus for the avoidance of double taxation with respect to taxes on income and on property	Belarus	Original	16-05-2001	09-03-2002
			Amending Instrument (a)	24-11-2014	01-10-2015
45	Convention between Austria and Belize with respect to taxes on income and on capital	Belize	Original	08-05-2002	01-12-2003
46	Convention between the Republic of Austria and Bosnia and Herzegovina for the avoidance of double taxation with respect to taxes on income and on property	Bosnia and Herzegovina	Original	16-12-2010	01-01-2012
47	Convention between the Government of the Republic of Austria and the Government of the Republic of Cuba for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Cuba	Original	26-06-2003	12-09-2006
48	Abkommen zwischen der Republik Österreich und dem Königreich Dänemark auf dem Gebiete der Steuern vom Einkommen und vom Vermögen	Denmark	Original	25-05-2007	27-03-2008
			Amending Instrument (a)	16-09-2009	01-05-2010
49	Convention between the Republic of Austria and the United Arab Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital	Egypt	Original	16-10-1962	28-10-1963
50	Agreement between the Republic of Austria and Georgia for the avoidance of double taxation with respect to taxes on income and on capital	Georgia	Original	11-04-2005	01-03-2006
			Amending Instrument (a)	04-06-2012	01-03-2013
51	Convention between the Republic of Austria and Iceland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Iceland	Original	30-06-2016	01-03-2017

52	Agreement between the Government of the Republic of Austria and the Government of the Islamic Republic of Iran for the avoidance of double taxation with respect to taxes on income and on capital	Iran	Original	11-03-2002	11-07-2004
53	Convention between the Republic of Austria and the Republic of Kazakhstan with respect to taxes on income and on capital	Kazakhstan	Original	10-09-2004	01-03-2006
54	Agreement between the Republic of Austria and the Kyrgyz Republic for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Kyrgyzstan	Original	18-09-2001	01-05-2003
55	Convention between the Republic of Austria and the Great Socialist People's Libyan Arab Jamahiriya for the avoidance of double taxation and the prevention of tax fraud and fiscal evasion with respect to taxes on income and on capital	Libya	Original	16-09-2010	N/A
56	Agreement between the Republic of Austria and the Republic of Macedonia for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital	North Macedonia	Original	10-09-2007	20-01-2008
57	Agreement between the Government of the Republic of Austria and the Government of Malaysia for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Malaysia	Original	20-09-1989	01-12-1990
58	Convention between the Government of the Republic of Austria and the Government of the Republic of Moldova for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on property	Moldova	Original	29-04-2004	01-01-2005
59	Convention between the Republic of Austria and Mongolia with respect to taxes on income and on capital	Mongolia	Original	03-07-2003	01-10-2004

60	Convention between the Government of the Republic of Austria and the Government of Montenegro for the avoidance of double taxation with respect to taxes on income and on capital	Montenegro	Original	16-06-2014	21-04-2015
61	Abkommen zwischen der Republik Österreich und dem Königreich Marokko zur Vermeidung der Doppelbesteuerung und zur Verhinderung der Steuerumgehung auf dem Gebiete der Steuern vom Einkommen	Morocco	Original	27-02-2002	12-11-2006
62	Agreement between the Republic of Austria and the Kingdom of Nepal for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Nepal	Original	15-12-2000	01-01-2002
63	Convention between the Republic of Austria and the Kingdom of Norway for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Norway	Original	28-11-1995	01-12-1996
			Amending Instrument (a)	14-11-2005	01-12-2006
			Amending Instrument (b)	16-09-2009	01-06-2013
64	Convention between the Republic of Austria and the Republic of the Philippines for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income	Philippines	Original	09-04-1981	01-04-1982
65	Convention between the Republic of Austria and San Marino with respect to taxes on income and on capital	San Marino	Original	24-11-2004	01-12-2005
			Amending Instrument (a)	18-09-2009	01-06-2010
			Amending Instrument (b)	16/27-11-2012	01-09-2013
66	Convention between the Republic of Austria and the Kingdom of Saudi Arabia for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital	Saudi Arabia	Original	19-03-2006	01-06-2007

67	Convention between the Republic of Austria and the Republic of Tajikistan for the Avoidance of Double Taxation and the Prevention of Fiscal Evasion with respect to Taxes on Income and on Capital	Tajikistan	Original	07-06-2011	01-07-2012
			Amending Instrument (a)	13-03-2013	26-05-2021
68	Convention between the Republic of Austria and the Kingdom of Thailand for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Thailand	Original	08-05-1985	01-07-1986
69	Abkommen zwischen der Republik Österreich und der Republik Tunesien zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen	Tunisia	Original	23-06-1977	04-09-1978
70	Convention between the Government of the Republic of Austria and the Government of Turkmenistan for the avoidance of double taxation with respect to taxes on income and on capital	Turkmenistan	Original	12-05-2015	01-02-2016
71	Convention between the Republic of Austria and the Bolivarian Republic of Venezuela for the avoidance of double taxation and the prevention of fiscal avoidance and evasion with respect to taxes on income and on capital	Venezuela	Original	12-05-2006	17-03-2007
72	Agreement between the Government of the Republic of Austria and the Government of the Socialist Republic of Vietnam for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and on capital	Vietnam	Original	02-06-2008	01-01-2010

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)
27	Poland	Article 24(2)
28	Portugal	Article 23(1)
31	Serbia	Article 24(1)
32	Singapore	Article 22(1)
33	Slovak Republic	Article 23(2)
34	Slovenia	Article 24(1) of the version of Austria
35	South Africa	Article 23(1)
36	Spain	Article 24(1)
37	Switzerland	Article 23(1)
38	Turkey	Article 22(1)

Additional Notification subsequent to ratification

Pursuant to Article 29(6) of the Convention, and 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. The additional notification was received and communicated by the Depositary to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
6	Croatia	Article 23(1)
9	Estonia	Article 23(1)
12	Germany	Article 23(2)
20	Latvia	Article 24(1)

21	Lithuania	Article 24(1)
24	Mexico	Article 22(2)
30	Russia	Article 23(1)

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and 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. The additional notifications were received and communicated by the Depository to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
40	Algeria	Article 23(1)
41	Armenia	Article 23(2)
42	Azerbaijan	Article 23(1)
44	Belarus	Article 23(1)
48	Denmark	Article 24(2)
49	Egypt	Article XXI(1)
50	Georgia	Article 23(1)
53	Kazakhstan	Article 23(2)
54	Kyrgyzstan	Article 23(1)
55	Libya	Article 23(1)
57	Malaysia	Article 22(2)
59	Mongolia	Article 24(1)
60	Montenegro	Article 22(1)
61	Morocco	Article 23(1)
62	Nepal	Article 22(1)
63	Norway	Article 24(1)
64	Philippines	Article 23(1)
65	San Marino	Article 23(1)
66	Saudi Arabia	Article 24(1)
68	Thailand	Article 24(3)
69	Tunisia	Article 23(2)
70	Turkmenistan	Article 22(1)
71	Venezuela	Article 24(2)
72	Vietnam	Article 23(1)

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
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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 Wunsche 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	<Der Bundespräsident der Republik Österreich und der Präsident der Portugiesischen Republik sind,> von dem Wunsche geleitet, auf dem Gebiete der Steuern vom Einkommen und vom Vermögen die Doppelbesteuerung zu vermeiden, <übereingekommen, ein Abkommen abzuschließen, und haben zu diesem Zweck zu ihren Bevollmächtigten ernannt:> <O Presidente da República Portuguesa e o Presidente Federal da República da Áustria,> desejando evitar a dupla tributação em matéria de impostos sobre o rendimento e sobre o capital, <decidiram concluir uma convenção e designaram para tal efeito como plenipotenciários:>
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,

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and pursuant to Article 6(5) of the Convention, the Republic of 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. The additional notifications were received and communicated by the Depositary to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction	Preamble Text
39	Albania	desiring, for the purpose of further developing and facilitating their economic relationship, to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital and for the prevention of fiscal evasion,

40	Algeria	désirant conclure une convention en matière d'impôts sur le revenu et sur la fortune, von dem Wunsche geleitet, ein Abkommen auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen,
41	Armenia	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
42	Azerbaijan	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,
43	Barbados	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,
44	Belarus	Desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property,
45	Belize	desiring to conclude a Convention with respect to taxes on income and on capital,
46	Bosnia and Herzegovina	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on property,
47	Cuba	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,
48	Denmark	von dem Wunsche geleitet, ein Abkommen auf dem Gebiete der Steuern vom Einkommen und vom Vermögen abzuschließen, der ønsker at afslutte en overenskomst vedrørende skatter af indkomst og formue,
49	Egypt	desiring to conclude for the purpose of the elimination of obstacles to international trade and investment a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital,
50	Georgia	desiring to promote and strengthen the economic, cultural and scientific relations by concluding an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
51	Iceland	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,
52	Iran	desiring to conclude an Agreement for the avoidance of double taxation with respect to taxes on income and on capital,
53	Kazakhstan	desiring to conclude a Convention with respect to taxes on income and on capital,

54	Kyrgyzstan	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, and to develop and strengthen economic, scientific, technical and cultural co-operation,
55	Libya	desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax fraud and fiscal evasion with respect to taxes on income and on capital,
56	North Macedonia	desiring to conclude an Agreement for the avoidance of double taxation and for the prevention of fiscal evasion with respect to taxes on income and on capital,
57	Malaysia	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
58	Moldova	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 property,
59	Mongolia	desiring to conclude a Convention with respect to taxes on income and on capital,
60	Montenegro	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
61	Morocco	Désireux de promouvoir et de renforcer les relations économiques par la conclusion d'une Convention tendant à éviter la double imposition et à prévenir l'évasion fiscale en matière d'impôts sur le revenu, Von dem Wunsche geleitet, die wirtschaftlichen Beziehungen durch den Abschluss eines Abkommens zur Vermeidung der Doppelbesteuerung und zur Vermeidung der Steuerumgehung auf dem Gebiete der Steuern von Einkommen zu fördern und zu verstärken,
62	Nepal	desiring to conclude an Agreement for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
63	Norway	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,
64	Philippines	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income,
65	San Marino	desiring to conclude a Convention with respect to taxes on income and on capital,
66	Saudi Arabia	desiring to conclude a Convention for the avoidance of double taxation and the prevention of tax evasion with respect to taxes on income and on capital,
67	Tajikistan	were guided by aspiration to develop and to strengthen economic, scientific, technical and cultural cooperation between both States,

68	Thailand	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,
69	Tunisia	désireuses de conclure une Convention tendant à éviter les doubles impositions en matière d'impôts sur le revenu et la fortune, von dem Wunsche geleitet, ein Abkommen zur Vermeidung der Doppelbesteuerung auf dem Gebiete der Steuern vom Einkommen und vom Vermögen zu schließen,
70	Turkmenistan	desiring to conclude a Convention for the avoidance of double taxation with respect to taxes on income and on capital,
71	Venezuela	desiring to conclude a Convention for the avoidance of double taxation and the prevention of fiscal avoidance and evasion with respect to taxes on income and on capital,
72	Vietnam	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,

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)

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and 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. The additional notifications were received and communicated by the Depository to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
39	Albania	Article 5(4)
40	Algeria	Article 5(4)
41	Armenia	Article 5(4)
42	Azerbaijan	Article 5(4)
43	Barbados	Article 5(4)
44	Belarus	Article 5(4)
45	Belize	Article 5(4)
46	Bosnia and Herzegovina	Article 5(4)
47	Cuba	Article 5(4)
48	Denmark	Article 5(4)
49	Egypt	Article IV(3)
50	Georgia	Article 5(4)
51	Iceland	Article 5(4)
52	Iran	Article 5(4)
53	Kazakhstan	Article 5(4)
54	Kyrgyzstan	Article 5(4)
55	Libya	Article 5(4)
56	North Macedonia	Article 5(4)
57	Malaysia	Article 5(4)
58	Moldova	Article 5(4)
59	Mongolia	Article 5(4)
60	Montenegro	Article 5(4)
61	Morocco	Article 5(4)
62	Nepal	Article 5(4)
63	Norway	Article 5(4)
64	Philippines	Article 5(4)
65	San Marino	Article 5(4)
66	Saudi Arabia	Article 5(4)
67	Tajikistan	Article 5(4)
68	Thailand	Article 5(3)
69	Tunisia	Article 5(3)
70	Turkmenistan	Article 5(4)
71	Venezuela	Article 5(4)
72	Vietnam	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 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 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

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and 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. The additional notification was received and communicated by the Depositary to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
65	San Marino	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
2	Bulgaria	Article 25(1), second sentence
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

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and pursuant to Article 16(6)(b)(ii) 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 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. The additional notifications were received and communicated by the Depositary to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
39	Albania	Article 25(1), second sentence
40	Algeria	Article 25(1), second sentence
41	Armenia	Article 25(1), second sentence
42	Azerbaijan	Article 25(1), second sentence
43	Barbados	Article 26(1), second sentence
44	Belarus	Article 25(1), second sentence
45	Belize	Article 24(1), second sentence
46	Bosnia and Herzegovina	Article 25(1), second sentence
47	Cuba	Article 26(1), second sentence
48	Denmark	Article 26(1), second sentence
50	Georgia	Article 25(1), second sentence
51	Iceland	Article 24(1), second sentence
52	Iran	Article 25(1), second sentence
53	Kazakhstan	Article 25(1), second sentence
54	Kyrgyzstan	Article 25(1), second sentence
55	Libya	Article 25(1), second sentence
56	North Macedonia	Article 24(1), second sentence
57	Malaysia	Article 24(1), second sentence
58	Moldova	Article 24(1), second sentence
59	Mongolia	Article 26(1), second sentence
60	Montenegro	Article 24(1), second sentence
61	Morocco	Article 25(1), second sentence
62	Nepal	Article 24(1), second sentence
63	Noway	Article 26(1), second sentence
64	Philippines	Article 26(1), second sentence
66	Saudi Arabia	Article 25(1), second sentence
67	Tajikistan	Article 25(1), second sentence
68	Thailand	Article 26(1), second sentence
70	Turkmenistan	Article 24(1), second sentence
71	Venezuela	Article 26(1), second sentence
72	Vietnam	Article 25(1), second sentence

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and pursuant to Article 16(6)(c)(i) of the Convention, the Republic of Austria considers that the following agreement does not contain a provision described in Article 16(4)(b)(i). The additional notifications were received and communicated by the Depositary to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction
49	Egypt

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

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and 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). The additional notifications were received and communicated by the Depository to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction
49	Egypt
57	Malaysia
64	Philippines
68	Thailand
69	Tunisia

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

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and 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). The additional notification was received and communicated by the Depository to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction
49	Egypt

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

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and pursuant to Article 16(6)(d)(ii) of the Convention, the Republic of Austria considers that the following agreement does not contain a provision described in Article 16(4)(c)(ii). The additional notification was received and communicated by the Depository to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction
49	Egypt

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)

Notifications as a consequence of the extension of the list of agreements subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, and 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) of the Convention. The article and paragraph number of each such provision is identified below. The additional notifications were received and communicated by the Depository to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
39	Albania	Article 9(2)
40	Algeria	Article 9(2)
41	Armenia	Article 9(2)
42	Azerbaijan	Article 9(2)
43	Barbados	Article 9(2)
44	Belarus	Article 9(2)
45	Belize	Article 9(2)
46	Bosnia and Herzegovina	Article 9(2)
47	Cuba	Article 9(2)
48	Denmark	Article 9(2)
50	Georgia	Article 9(2)
51	Iceland	Article 9(2)
52	Iran	Article 9(2)
53	Kazakhstan	Article 9(2)
54	Kyrgyzstan	Article 9(2)
55	Libya	Article 9(2)
56	North Macedonia	Article 9(2)
58	Moldova	Article 9(2)
59	Mongolia	Article 9(2)
60	Montenegro	Article 9(2)
61	Morocco	Article 9(2)
62	Nepal	Article 9(2)
65	San Marino	Article 9(2)
66	Saudi Arabia	Article 9(2)
67	Tajikistan	Article 9(2)
70	Turkmenistan	Article 9(2)
71	Venezuela	Article 9(2)
72	Vietnam	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 Austria 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)

Notifications of new agreements that fall within the scope of a reservation subsequent to ratification

Following the inclusion of the additional agreements in its list of agreements pursuant to Article 29(5) of the Convention, the Republic of Austria considers that the following agreements contain a

provision that is within the scope of the reservation made pursuant to Article 26(4) of the Convention. The article and paragraph number of each such provision is identified below. The additional notifications were received and communicated by the Depository to the Parties to and Signatories of the Convention.

Listed Agreement Number	Other Contracting Jurisdiction	Provision
41	Armenia	Article 25(5)
46	Bosnia and Herzegovina	Article 25(5)
56	North Macedonia	Article 24(5)
59	Mongolia	Article 26(5)
65	San Marino	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.

