

AUSTRIA

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Treaty countries	Year	17(1)	17(2)			17(3)	Art. 23 Elimination Double taxation
			minimis	Limited	Exception		
Albania	2007	17		Yes	Yes	Public funds	AUT: Exemption / ALB: Credit
Algeria	2003	17		Yes	Yes	Public funds	AUT: Exemption / DZA: Credit
Argentina	1979	17		Yes			Exemption
Armenia	2002	17		Yes	Yes	Cultural/sports exchange	AUT: Exemption / ARM: Credit
Australia	1986	17		Yes			AUT: Exemption / AUS: Credit
Azerbaijan	2000	17		Yes	Yes	Public funds	AUT: Exemption / AZE: Credit
Bahrain	2009	16		Yes	Yes	Public funds	Credit
Barbados	2006	17		Yes	Yes	Public funds	Credit
Belarus	2001	17		Yes			AUT: Exemption / BLR: Credit
Belgium	1971	17					Exemption
Belize	2002	16		Yes			AUT: Credit / BLZ: Exemption
Brazil	1975	17		Yes			Credit
Bulgaria	2009	16		Yes	Yes	Public funds	Exemption
Canada	1976	17		Yes	Yes		Credit
Chile	2012	17		Yes			AUT: Exemption / CHL: Credit
China	1991	17		Yes	Yes	Cultural exchange	AUT: Exemption / CHN: Credit
Croatia	2000	17		Yes			AUT: Exemption / HRV: Credit
Cuba	2003	17		Yes	Yes	P. funds/cultural/sport exchange	AUT: Exemption / CUB: Credit
Cyprus	1990	17		Yes			Credit
Czech Republic	2006	16		Yes			AUT: Exemption / CZE: Credit
Denmark	2007	17		Yes			AUT: Exemption / DNK: Credit
Egypt	1962	XIV					Exemption
Estonia	2001	17		Yes	Yes	Public funds	AUT: Exemption / EST: Credit
Faroer Islands	1967	17					Exemption
Finland	2000	17		Yes			Credit
France	1993	17		Yes	Yes	Public funds	FR: credit / AUT: Exemption
Georgia	2005	16		Yes	Yes	Public funds	AUT: Exemption / GEO: Credit
Germany	2000	17		Yes	Yes	Public funds / public utility	Credit
Greece	2007	17		Yes			AUT: Exemption / GRC: Credit
Hungary	1975						
Iceland	2016	16		Yes	Yes	Public funds	AUT: Exemption / ISL: Credit
India	1999	17		Yes	Yes	Public funds / public utility	AUT: Exemption / IND: Credit
Indonesia	1986	17		Yes	Yes	Public funds / public utility	AUT: Exemption / IDN: Credit
Iran	2002	17		Yes	Yes	Public funds / public utility	AUT: Exemption / IRN: Credit
Ireland	1966	15					Credit
Israel	1970	17					Exemption
Italy	1981	17		Yes			Credit
Japan	1961	XIII					Exemption
Korea	1985	17		Yes			AUT: Exemption / KOR: Credit
Kuwait	2002	17		Yes	Yes	Public funds / public utility	AUT: Exemption / KWT: Credit
Kyrgyzstan	2001	17		Yes	Yes	Cultural/sports exchange	AUT: Exemption / KGZ: Credit
Liechtenstein	1969	17		Yes			AUT: Exemption / LIE: Credit
Lithuania	2005	17		Yes	Yes	Public funds	AUT: Exemption / LVA: Credit
Luxembourg	1962	15					Exemption
Malaysia	1989	16		Yes	Yes	Public funds / public utility	AUT: Exemption / MYS: Credit
Malta	1978	17		Yes			Credit

Treaty countries	Year	17(1)	minimis	17(2)	Limited	17(3)	Exception	Elimination Double taxation
Mexico	2004	16		Yes		Yes	Cultural exchange	AUT: Exemption / MEX: Credit
Moldova	2004	16		Yes				AUT: Exemption / MDA: Credit
Mongolia	2003	17		Yes		Yes	Public funds / public utility	AUT: Exemption / MNG: Credit
Morocco	2002	17		Yes		Yes	Cultural/sports exchange	AUT: Exemption / MAR: Credit
Nepal	2000	17		Yes		Yes	P. funds/cultural agreement	AUT: Exemption / NPL: Credit
Netherlands	1970	18						AUT: Exemption / NL: Credit
Norway	1995	17		Yes		Yes	Public funds / public utility	AUT: Exemption / NOR: Credit
Pakistan	2005	18		Yes				AUT: Exemption / PAK: Credit
Philippines	1981	17		Yes	Yes	Yes	Public funds / public utility	AUT: Exemption / PHL: Credit
Poland	2004	17		Yes		Yes	Public funds	Exemption
Portugal	1970	17						Exemption
Romania	2005	17		Yes		Yes	Cultural exchange	AUT: Exemption / ROM: Credit
Russia	2000	17		Yes				AUT: Exemption / RUS: Credit
Singapore	2001	17		Yes				AUT: Exemption / SGP: Credit
Slovak Republic	1978	17		Yes				AUT: Exemption / SLK: Credit
Slovenia	1997	17		Yes		Yes	Cultural/sports exchange	AUT: Exemption / SVN: Credit
South Africa	1996	17		Yes				AUT: Exemption / ZAF: Credit
Spain	1966	18						ESP: credit / AUT: exemption
Sweden	1959	14						Credit
Switzerland	1974	17		Yes		Yes	Public funds / public utility	AUT: Exemption / CHE: Credit
Tajikistan	2011	16		Yes		Yes	Public funds	AUT: Exemption / TJK: Credit
Thailand	1985	17		Yes		Yes	Public funds / public utility	Exemption
Tunisia	1977	17		Yes				AUT: Exemption / TUN: Credit
Turkey	2008	17		Yes		Yes	Public funds / non-profit	AUT: Exemption / TUR: Credit
Turkmenistan	2015	16		Yes				Credit
U.S.A.	1996	17	\$20,000	Yes	Yes			Credit
Ukraine	1997	17		Yes		Yes	P. funds/cultural cooperation	AUT: Exemption / UKR: Credit
United Kingdom	1969	17		Yes		Yes	Cultural agreem / non-profit	Credit
Uzbekistan	2000	17		Yes		Yes	Public funds / public utility	Exemption
73		72	1	61	3	35		
		99%				49%		

** Germany: including royalties etc. !!!

Article 14**Independent personal services**

[Compare: [OECD Model](#) | [UN Model](#) | [Other Treaty/Model](#)]

See also:

[+ Related cases](#)

1. Income derived by a resident of a Contracting State in respect of professional services or other independent activities of a similar character shall be taxable only in that State unless he has a fixed base regularly available to him in the other Contracting State for the purpose of performing his activities. If he has such a fixed base, the income may be taxed in the other Contracting State but only so much of it as is attributable to that fixed base.

2. The term "professional services" includes, especially independent scientific, literary, artistic, educational teaching or sporting activities as well as the independent activities of physicians, lawyers, engineers, architects, dentists and accountants.

Article 15**Dependent personal services**

[Compare: [OECD Model](#) | [UN Model](#) | [Other Treaty/Model](#)]

See also:

[+ Related cases](#)

1. Subject to the provisions of Articles 16, 17 and 18, salaries, wages and other similar remuneration derived by a resident of a Contracting State in respect of an employment shall be taxable only in that State unless the employment is exercised in the other Contracting State. If the employment is so exercised, such remuneration as is derived therefrom may be taxed in that other State.

2. Notwithstanding the provisions of paragraph 1, remuneration derived by a resident of a Contracting State in respect of an employment exercised in the other Contracting State shall be taxable only in the first-mentioned State if:

- (a) the remuneration is paid by, or on behalf of, an employer who is not a resident of the other State, and
- (b) the remuneration is not borne by a permanent establishment or a fixed base which the employer has in the other State and
- (c) the recipient is present in the other State for a period or periods not exceeding in the aggregate 183 days in the tax year concerned.

3. Notwithstanding the preceding provisions of this Article, remuneration in respect of an employment exercised aboard a sea-going ship, aircraft or an inland waterways boat engaged in international traffic, may be taxed in the Contracting State in which the person to whom accrue profits from the operation of such ship or aircraft is a resident.