

Active Income from Employment in the Austrian DTTs (Status August 2019)

List of Abbreviations

C	=	Avoidance of double taxation in the State of residence by means of tax credit
E	=	Avoidance of double taxation in the State of residence through tax exemption (exemption with progression)
IY	=	183 days in one income year
CY	=	183 days in one calendar year
FY	=	183 days during the fiscal year, based on the fiscal year of the state of activity
12 mo	=	183 days during a time period of 12 months

Nr.	Country	Norm	183 Days per	Avoidance of Double Taxation in Austria
0	OECD-MTC 2017	Art. 15	12 mo (Beginning or End during the FY)	C or E
1	Albania	Art. 15	12 mo (Beginning or End during the CY)	E
2	Algeria	Art. 15	FY	E
3	Armenia	Art. 15	FY	E
4	Australia	Art. 15	IY/FY ¹	E
5	Azerbaijan	Art. 15	12 mo (Beginning or End during the FY)	E
6	Bahrain	Art. 14	12 mo (Beginning or End during the FY)	C
7	Barbados	Art. 15	within 12 mo	C
8	Belarus	Art. 15	12 mo	E
9	Belgium	Art. 15	CY	E
10	Belize	Art. 14	CY	C
11	Bosnia/Herzegovina	Art. 14	FY	E
12	Brazil	Art. 15	FY	E
13	Bulgaria	Art. 14	12 mo (Beginning or End during the FY)	E
14	Canada	Art. 15	FY	C
15	Chile	Art. 15	12 mo (Beginning or End during the FY)	E
16	China	Art. 15	CY	E
17	Croatia	Art. 15	CY	E

¹ Fiscal Year from 01.07. to 30.06.

Nr.	Country	Norm	183 Days per	Avoidance of Double Taxation in Austria
18	Cuba	Art. 15	FY	E
19	Cyprus	Art. 15	FY	E
20	Czech Republic	Art. 14	12 mo (Beginning or End during the FY)	E
21	Denmark	Art. 15	FY	E
22	Egypt (UAR)	Art. XIV	CY	E
23	Estonia	Art. 15	12 mo (Beginning or End during the FY)	E
24	Finland	Art. 15	12 mo	C
25	France	Art. 15	12 consecutive months	E
26	Georgia	Art. 14	FY	E
27	Germany	Art. 15	CY	E
28a	Great Britain/Northern Ireland ²	Art. 14	12 mo (Beginning or End during the FY) ³	C
28b	Great Britain/Northern Ireland ⁴	Art. 15	FY	C
29	Greece	Art. 15	12 mo (Beginning or End during the FY)	E
30	Hong Kong	Art. 14	12 mo (Beginning or End during the FY)	E
31	Hungary	Art. 15	FY	E
32	Iceland	Art. 14	12 mo (Beginning or End during the FY)	E
33	India	Art. 15	12 mo	E
34	Indonesia	Art. 15	12 mo	E
35	Iran	Art. 15	12 mo (Beginning or End during the CY)	E
36	Ireland	Art. 13	FY	C
37	Israel	Art. 14	12 mo (Beginning or End during the FY)	E
38	Italy	Art. 15	FY	C
39	Japan	Art. 14	12 mo (Beginning or End during the FY)	E
40	Kazakhstan	Art. 15	12 mo (Beginning or End during the FY)	E

² BGBl III 2019/32, in force in Austria as of 2020.

³ Fiscal Year 06.04. to 05.04.

⁴ BGBl 1970/390, in force in Austria until 2019.

Nr.	Country	Norm	183 Days per	Avoidance of Double Taxation in Austria
41	Korea	Art. 15	FY	E
42	Kosovo	Art. 14	FY	C
43	Kuwait	Art. 15	FY	E
44	Kyrgyzstan	Art. 15	12 mo (Beginning or End during the FY)	E
45	Latvia	Art. 15	12 mo (Beginning or End during the FY)	E
46	Liechtenstein	Art. 15	FY	C
47	Lithuania	Art. 15	12 mo (Beginning or End during the FY)	E
48	Luxembourg	Art. 14	CY	E
49	Malaysia	Art. 14	CY	E
50	Malta	Art. 15	CY	E
51	Mexico	Art. 14	12 mo (Beginning or End during the FY)	E
52	Moldova	Art. 14	12 mo (Beginning or End during the FY)	E
53	Mongolia	Art. 15	CY	E
54	Montenegro	Art. 14	FY	E
55	Morocco	Art. 15	12 mo (Beginning or End during the FY)	E
56	Nepal	Art. 15	12 mo	E
57	Netherlands	Art. 16	CY	E
58	New Zealand	Art. 14	12 mo (Beginning or End during the IY) ⁵	E
59	North Macedonia	Art. 14	FY	E
60	Norway	Art. 15	12 mo	E
61	Pakistan	Art. 16	FY ⁶	E
62	Philippines	Art. 15	FY	E
63	Poland	Art. 15	FY	E
64	Portugal	Art. 15	FY	E
65	Qatar	Art. 15	12 mo (Beginning or End during the FY)	C
66	Romania	Art. 15	12 mo (Beginning or End during the FY)	E

⁵ Fiscal Year 01.04. to 31.03.

⁶ Fiscal Year 01.07. to 30.06.

Nr.	Country	Norm	183 Days per	Avoidance of Double Taxation in Austria
67	Russia	Art. 15	12 mo	E
68	San Marino	Art. 14	FY	E
69	Saudi-Arabia	Art. 15	FY	E
70	Serbia	Art. 15	12 mo (Beginning or End during the FY)	E
71	Singapore	Art. 15	12 mo (Beginning or End during the CY)	E
72	Slovakia ⁷	Art. 15	CY	E
73	Slovenia	Art. 15	CY	E
74	South Afrika	Art. 15	CY	E
75	Spain	Art. 16	FY	E
76	Sweden	Art. 13	CY	C
77	Switzerland	Art. 15	FY	C
78	Taiwan	Art. 14	12 mo (Beginning or End during the FY)	E
79	Tajikistan	Art. 14	12 mo (Beginning or End during the FY)	E
80	Thailand	Art. 15	FY	E
81	Tunisia	Art. 15	FY	E
82	Turkey	Art. 15	12 mo (Beginning or End during the CY während des KJ)	E
83	Turkmenistan	Art. 14	12 mo (Beginning or End during the FY)	C
84	UAE	Art. 15	FY	E
85	Ukraine	Art. 15	12 mo (Beginning or End during the FY)	E
86	USA	Art. 15	12 mo (Beginning or End during the FY)	C
87	Uzbekistan	Art. 15	12 mo (Beginning or End during the CY)	E
88	Venezuela	Art. 15	12 Mo (Beginning or End during the FY)	E
89	Vietnam	Art. 15	FY	E

⁷ The DTT-CSSR (BGBl 1979/34) applies until the conclusion of a separate agreement with Slovakia, BGBl 1994/1064.

Information of the Austrian Ministry of Finance from 27th of January 1993, 04 04702/1-IV/4/93.