

Austrian double taxation agreements for incomes

Partner country	Federal Law Gazette No./Yr.	Self-employed	employed	Artists Athletes	Students	Visiting lecturers	Visiting researchers	Avoidance type
Albania	III 107/08	14	15	17	20	-	-	23
Algeria	III 176/06	14	15	17	20 incl. Pr.	-	-	23
Armenia	III 29/04	14	15	17	20	-	-	23
Azerbaijan	III 176/01	14	15	17	20	-	-	23
Australia	480/1988	14	15	17	20	-	-	23
Barbados	III 40/2007	14	15	17	20	21	-	24
Belarus	III 69/02	14	15	17	20	-	-	23
Belgium	415/1973	14	15	17	20 incl. Pr.	-	-	23
Belize	III 132/03	7 + 20	14	16	19 incl. Pr.	-	-	22
Brazil	431/1976	14	15	17	20 incl. Pr.	-	-	23
Bulgaria	425/1984	11	7	12	13	7	7	18
Canada	77/81 aai III 2/01	14	15	17	20	-	-	23
People's Republic of China	679/1992	14	15	17	21 incl. Pr.	20	20	24
Croatia	III 119/01	14	15	17	20	-	-	23
Cuba	III 149/06	14	15	17	20	21	21	24
Cyprus	709/90	14	15	17	20 incl. Pr.	-	-	23
Czech Republic	34/79 aai III 123/97	14	15	17	20	-	-	23
Denmark	126/1962 aai 20/72	14	15	17	20 incl. Pr.	-	-	24
Germany	III 182/02	14	15	17	20	20	20	23
Egypt (UAR)	293/1963	14	14	14	17 incl. Pr.	16	-	21
Estonia	III 11/03	14	15	17	20	-	-	23
Finland	III 42/01	14	15	17	20 incl. Pr.	-	-	23
France	613/94	14	15	17	20 incl. Pr.	20	-	23
Georgia	III 60/06	7 + 21	14	16	19 incl. Pr.	20	20	23
Greece	39/1972	14	15	17	20 incl. Pr.	-	-	23
Hungary	52/1976	14	15	-	19	-	-	22
India	III 231/01	14	15	17	20 incl. Pr.	21	21	23
Indonesia	454/1988	14	15	17	21	20	20	24
Iran	III 81/04	14	15	17	20	-	-	23
Ireland	66/1968 aai 12/89	12	13	15	18 incl. Pr.	19	19	22
Israel	85/1971 idF III31/08	14	15	17	20 incl. Pr.	21	21	24
Italy	125/1985 aai 129/90	14	15	17	20	20	20	23
Japan	127/1963	13	13	13	15 incl. Pr.	14	-	19
Kazakhstan	III 69/06	14	15	17	20 incl. Pr.	-	-	23
Kirgizstan	III 89/03	14	15	17	20	-	-	23
(South) Korea	486/87 aai III 68/02	14	15	17	20 incl. Pr.	-	-	23
Kuwait	III 30/04	14	15	17	20 incl. Pr.	20	20	23
Liechtenstein	24/1971	14	15	17	20 incl. Pr.	-	-	23
Lithuania	III 209/05	14	15	17	20	-	-	24
Luxemburg	54/64 aai 835/93	12	14	15	18	-	-	20
Macedonia	III 9/2008	7+20	14	16	19 incl. Pr.	-	-	22
Malaysia	664/1990	14	14	16	19 incl. Pr.	20	20	22
Malta	294/1979	14	15	17	20 incl. Pr.	20	20	23
Mexico	III 142/04	7 + 20	14	16	19	-	-	22

Morocco	III 168/06	14	15	17	20	21	21	23
Moldavia	III 160/04	7 + 20	14	16	19	-	-	22
Mongolia	III 92/04	14	15	17	21 incl. Pr.	20	20	24
Nepal	III 26/02	14	15	17	20 incl. Pr.	-	-	22
Netherlands	191/71 aai III 66/09	15	16	18	21 incl. Pr.	-	-	24
New Zealand	III 127/2007	-	14	16	19	-	-	22
Norway	III 1/1997	14	15	17	20	-	-	24
Pakistan	297/1971	13	13	-	16 incl. Pr.	15	15	17
Philippines	107/1982	14	15	17	20 incl. Pr.	21	21	23
Poland	III 12/05	14	15	17	21 incl. Pr.	20	20	24
Portugal	85/1972	14	15	17	20 incl. Pr.	-	-	23
Romania	III 29/06	14	15	17	20	21	21	24
Russian Federation	III 10/03	14	15	17	20	-	-	23
San Marino	III 208/05	7 + 21	14	16	20	19	19	23
Saudi Arabia	III 62/2007	14	15	17	20 incl. Pr.	21	21	24
Sweden	39/60 aai 132/93	11	13	14	17 Pr.: 13 (4)	-	-	20
Switzerland	64/75 aai III 204/01	14	15	17	20	-	-	23
Singapore	III 248/02	14	15	17	20	-	-	22
Slovakia	34/79 aai 1046/94	14	15	17	20	-	-	23
Slovenia	III 4/1999	14	15	17	21 incl. Pr.	20	20	24
Spain	395/67 aai 709/95	14	16	18	21 incl. Pr.	-	-	24
South Africa	III 40/97	14	15	17	20	-	-	23
Tadzhikistan	411/1982 (USSR)	11	11	11	11	11	11	14
Thailand	263/1986	14	15	17	20 incl. Pr.	21	21	24
Tunisia	516/1978	14	15	17	20 incl. Pr.	-	-	23
Turkmenistan	411/1982 (USSR)	11	11	11	11	11	11	14
Turkey	III 96/09	14	15	17	20 incl. Pr.	-	-	22
Ukraine	III 113/99	14	15	17	20	-	-	23
UK -United Kingdom	390/70 aai 835/94	14	15	17	20 incl. Pr.	21	-	24
United Arab Emirates	III 88/04	14	15	21	17 incl. Pr.	16	16	24
USA	III 6/1998	14	15	17	20	-	-	22
Uzbekistan	III 150/01	14	15	17	20 incl. Pr.	-	-	23
Vietnam	III 135/09	14	15	17	20	-	-	23

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Explanatory notes:

”Students“:

In the agreements the term “students” is used; this applies to students, interns and apprentices.

“incl. Pr.“:

The agreement does not only include a regulation about the waiving of taxation by the host country for the financial means from abroad for the financing of living costs, sojourn costs and education but also a regulation about the waiver of taxation by the host country for income from gainful employment in the host country which is carried out in conjunction with education or training exclusively for the purpose of gaining practical experience and which does not last longer than 183 days per year.

“Avoidance type“:

In the article of the Double Taxation Agreement cited here the method of avoidance of double taxation (crediting or exemption method) is determined for the individual income types.