

# Austria and Germany Sign Protocol to Tax Treaty

23 August 2023

Report from IBFD Tax Treaties Unit

On 21 August 2023, Austria and Germany signed an [amending protocol](#) to update the [Austria - Germany Income and Capital Tax Treaty \(2000\)](#), as amended by the 2010 protocol, in Aschau im Chiemgau.

The protocol aims to promote modern, flexible and efficient regulations that accommodate the evolving work landscape and revises the cross-border commuter regulation, providing cross-border employees working and/or residing in the border zone more flexibility. Furthermore, the cross-border commuter regulation is extended to public sector employees and the definition of border zone has been streamlined.

The protocol is also in line with the OECD Model Tax Convention and demonstrates the countries' commitment to comply with and implement the BEPS standards. Further developments will be reported as they occur.