

# German Lower House Approves Protocol to Tax Treaty with Austria

20 October 2023

Report from IBFD Tax Treaties Unit

On 19 October 2023, the German lower house of parliament (*Bundestag*) approved the [amending protocol](#), signed on 21 August 2023, to the [Austria - Germany Income and Capital Tax Treaty \(2000\)](#), as amended by the 2010 protocol.

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.

Further developments will be reported as they occur.