Austria Authorizes Negotiations for Social Security Agreement with Kosovo

4 March 2024

Report from IBFD Tax Treaties Unit

On 21 February 2024, the Austrian Council of Ministers authorized the start of negotiations for a social security agreement and an implementation agreement with Kosovo.

In 2012, Austria suspended the Austria - former Federal Republic of Yugoslavia Social Security Agreement (1998) in relations with Kosovo, because of missing essential social security principles and a lack of reciprocity due the legal reality in Kosovo at the time. Austria and Kosovo agreed that they would negotiate a new agreement when Kosovo had reformed its national system so that it would allow application of the key elements mentioned above. The main aim of the new implementation agreement will be to regulate the applicable legal provisions for cross-border employment and pension insurance. Once signed, in force and effective, the new agreement will replace the currently suspended social security agreement between Austria and the former Federal Republic of Yugoslavia in relations between Austria and Kosovo. Further developments will be reported as they occur.

Austria; Kosovo - Austria Authorizes Negotiations for Social Security Agreement with Kosovo (04 Mar. 2024), News IBFD. Exported / Printed on 8 Mar. 2024 by hkermadi@deloitte.lu.