

Austria Issues Decision on Application of Tax Treaty with Spain Regarding Residency, Pension Income

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Report from IBFD Tax Treaties Unit

On 4 March 2024, the Austrian Ministry of Finance published Decision No. RV/7103019/2021 of 19 February 2024, on establishing residency under the [Austria - Spain Income and Capital Tax Treaty \(1966\)](#). The case concerns a taxpayer, an Austrian citizen, who appealed the income tax assessments regarding pension income. The Austrian court determined that, despite the taxpayer's residency in Spain, the evidence did not support a transfer of the center of vital interest to Spain. As a result, the individual was deemed domiciled in Austria under the [Austria - Spain Income and Capital Tax Treaty \(1966\)](#), granting Austria the right to tax the pension income.

For more details, see [Decision No. RV/7103019/2021](#) (in German).