

Multilateral Instrument (MLI) – Austria Expands Application of MLI on Existing Treaties

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Report from IBFD Tax Treaties Unit

On 28 August 2023, Austria expanded its application on existing treaties for the [Multilateral Convention to Implement Tax Treaty Related Measures to Prevent BEPS \(MLI\)](#).

Austria added Albania, Algeria, Armenia, Azerbaijan, Barbados, Belarus, Belize, Bosnia and Herzegovina, Cuba, Denmark, Egypt, Georgia, Iceland, Iran, Kazakhstan, Kyrgyzstan, Libya, North Macedonia, Malaysia, Moldova, Mongolia, Montenegro, Morocco, Nepal, Norway, the Philippines, San Marino, Saudi Arabia, Tajikistan, Thailand, Tunisia, Turkmenistan, Venezuela, and Vietnam as affected treaties by the MLI. This list of affected treaties will increase as further partner countries deposit their instruments of ratification. The extent to which the MLI will modify Austria's bilateral tax treaties will depend on the final adoption positions taken by other countries.

Austria's expanded reservations and notifications list now includes 72 tax treaties to be covered by the MLI. In the final version of its [MLI position](#), Austria has made no significant modifications except for having added the above treaties.