

Austrian National Council Approves Protocol to Tax Treaty with China (People's Rep.)

19 October 2023

Report from IBFD Tax Treaties Unit

On 18 October 2023, the Austrian National Council (*Nationalrat*) approved the [amending protocol](#), signed on 14 September 2023, to the [Austria - China \(People's Rep.\) Income and Capital Tax Treaty \(1991\)](#), as amended by the 2014 Memorandum of Understanding. The protocol amends the treaty to implement both the standards of the OECD model convention and the latest OECD guidelines, aimed at tackling tax abuse and promoting international administrative assistance. In addition, the protocol affects the provisions on taxation of dividends and interest and the so-called matching credit provision. Further developments will be reported as they occur.

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