

Austrian National Council Approves Protocol to Tax Treaty with Germany

19 October 2023

Report from IBFD Tax Treaties Unit

On 18 October 2023, the Austrian National Council (*Nationalrat*) 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 new protocol adjusts the cross-border commuter regulations for non-self-employed workers and introduces cross-border commuter regulations for public servants, among others. Further developments will be reported as they occur.
