

# Bundesabgabenordnung - Kommentar

Linde - Vorträge, Seminare



Description: -

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Notes: Includes bibliographical references (p. 23-32) and index.  
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## BAO, Bundesabgabenordnung, Kommentar (f. Österreich)

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## § 29 BAO (Bundesabgabenordnung)

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## **BAO, Bundesabgabenordnung, Kommentar (f. Österreich)**

To end up with the reduced WHT rate as defined under the DTT applicable, Austrian tax law provides for the following alternative methods of WHT relief: refund method or exemption at source method.

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