Declaration of the Republic of Austria on the Expansion of the Scope of Taxes to Which the Convention on Mutual Administrative Assistance in Tax Matters, as amended by the Protocol that entered into force on June 1, 2011, shall apply

MODIFICATION OF NOTIFICATION

WHEREAS, Austria ratified the Convention on Mutual Administrative Assistance in Tax Matters (hereinafter referred to as the "Convention") done at Strasbourg, France on 25 January 1988, as amended by the Protocol amending the Convention, done at Paris, France on 27 May 2010 by depositing an Instrument of Ratification with the Secretary General of the Organisation for Economic Co-operation and Development (OECD) on 28 August 2014;

WHEREAS, upon ratification of the Convention, Austria made, inter alia, a notification on the taxes to which the Convention applies in the case of Austria;

AND WHEREAS, Austria has now adopted domestic legislation to give effect to the Global Minimum Tax;

NOW THEREFORE I, [NAME], [Minister for Foreign Affairs / Prime Minister / President] declare that Austria, having reviewed the said notification, hereby modifies the same pursuant to Article 2, paragraph 3 by adding the following tax as a new tax covered by Article 2, paragraph 1.a.i.:

"ANNEX A – Taxes to which the Convention would apply:
Article 2, paragraph 1.a.i: Minimum tax (*Mindeststeuer*)."