

Austria

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Competent Authority	Ministerialrat Dr. Helmut LOUKOTA International division, Bundesministerium für Finanzen (Federal Ministry of Finance) Abteilung IV/4 Himmelpfortgasse 4-8 Postfach 2 A-1015 Wien Tel: (43) (1) 514 33 Fax: (43) (1) 513 98 61 Internet (E-mail) address: Post@iv-4.bmf.bmf.gv.at
Organization	MAP and APAs - the division for international tax affairs in the Ministry of Finance
Scope of MAP & MAP APA	- Relief of double taxation - Treaty interpretation
Domestic guidelines & administrative arrangements	No particular administrative instructions
Time for filing	N/A
Form of request	No specific form
Documentation requirement	MAP - Allegations of the taxpayer have to be substantiated by him. The taxpayer has to provide appropriate documentation without being obliged to comply with particular formal requirements. MAP APA - The same documentation requirements would apply. * Until now no MAP-APA has been carried out.
User fees	None
Tax collection / penalty / interest	MAPs are conducted without any regard to whether or not they may lead to a decrease of the financial burden of the taxpayer (normally all taxpayer-requests for MAPs are intended to lessen the taxpayer's tax burden in the one or other state).
Other dispute resolution mechanisms	The EU Arbitration convention for the transfer pricing cases
Government Website	www.bmf.gv.at