

COMPETENT AUTHORITY AGREEMENT

Pursuant to Article 23(3) of the Convention between the Republic of Austria and the United Kingdom of Great Britain and Northern Ireland for the avoidance of double taxation and the prevention of fiscal evasion with respect to taxes on income and capital gains, signed on 23 October 2018, (hereinafter “the Convention”),

the competent authorities of the United Kingdom and Austria have reached the following mutual agreement (“this Agreement”) regarding the acceptance in Austria of certificates confirming that a person is resident in the UK in accordance with Article 4 of the Convention.

In Austria, the law (e. g. paragraph 1 of Section 2 of the Austrian Ordinance on DTC-Relief, paragraph 2 of Section 240a of the Austrian Federal Tax Code) requires that a claim for benefits under the Convention must be submitted on a specified claim form that has been certified by Her Majesty’s Revenue and Customs (“HMRC”). HMRC confirms the claimant is resident in the UK in accordance with Article 4 of the Convention by providing a “wet ink” stamp and signature (one applied physically, by hand) directly on the claim form. This applies to claims for relief at source and to reclaims of tax that has already been deducted.

The coronavirus (Covid-19) pandemic has meant that the HMRC officers who certify claim forms are not physically present in HMRC offices. During this time, HMRC is unable to provide a wet ink signature and stamp on Austrian claim forms.

Therefore, to ensure that benefits remain available in a timely fashion, HMRC will provide a Certificate of Residence that has been signed using the electronic signature of the issuing officer. The certificate will be in the format relevant to the person claiming benefits under the Convention as set out in HMRC’s International Manual, published online at:

<https://www.gov.uk/hmrc-internal-manuals/international-manual/intm162000>

In addition to that wording, the certificate will confirm the type and amount of income that is subject to the claim.

In cases where the claim relates to a reclaim of tax already paid, HMRC will certify that a person was resident for any time period relevant to the claim, so long as the period does not end later than the date of issue. In cases where the claim relates to a relief at source, certificates issued according to this Agreement will be valid for one year from the date of issue. They may therefore remain valid beyond the date on which this Agreement ends.

The completed certificate should be submitted to the paying agent (relief at source) or competent tax office (reclaim) alongside the claim form that would ordinarily be used by the person making the claim. The certificate will be accepted as an alternative to a wet ink signature and stamp.

Pursuant to Article 24 of the Convention, the competent authorities of the UK and Austria shall exchange information as necessary to confirm the validity of certificates.

This Agreement applies from the later of the dates of the signing of this Agreement by the competent authorities of the United Kingdom and Austria until 30 June 2021, unless terminated by one of the competent authorities before that date. If a competent authority wishes to terminate this Agreement, they may do so by providing written notice to the other competent authority. This Agreement will terminate one calendar month following receipt of that notification.

Agreed to by the undersigned competent authorities:

Date: 3 August 2020

Date: 4 August 2020

For the UK Competent Authority

For the Austrian Competent Authority

John Stokes
Her Majesty's Revenue & Customs

Helmut Beitzl
Federal Ministry of Finance