



Taxation relating to the investment funds is usually considered on the basis of four pillars:

The taxation of the investment fund in its domicile jurisdiction

The taxation of investment made by an investment fund in the originate country of income

The taxation and the related requirements of the investment fund in each distribution market

The taxation of the investor

The focus is made on the Austrian taxation and the related requirements applicable to foreign funds distributed in Austria.

Local Taxation

Taxation of the investor

Income tax: Income tax is levied at investor level in relation to any income made from placements in investment funds. Some local tax regulation may provide a reduced rate applicable from time to time subject to specific conditions.

Withholding tax: Withholding tax is levied at fund level on each distribution of dividends from distributed shares/units. Withholding tax is automatically collected in the country of domicile of the investment fund before distribution of the resulting net dividend to the investors.

Taxation of the fund

Taxes may be levied on the basis of the net asset raised into a distribution market. Such net asset taxes are paid by the investment funds to the local tax administration.

Tax complexity

The complexity of the taxation context is considered from the perspective of foreign asset managers distributing funds on cross-border basis in a foreign market. This level of complexity may be expressed by an indicator integrating the complexity of (i) the local taxation regulation, (ii) the related tax requirements, (iii) the obligation to appoint local tax agents, and (iv) the access to tax wrappers.

Tax complexity indicator

A tax complexity indicator (TCI) provides, for each distribution market, a ranking in a scale of five to express the level of complexity of the tax framework applicable to foreign asset managers distributing a fund range on cross-border basis.

The TCI considers impacts from local taxation and local tax requirements perspective; taxation is considered at investor-level and at foreign fund-level.

The Austrian tax framework

The taxation framework applicable to investments in funds relies to the Austrian Income Tax Act (*Einkommensteuergesetz - EStG*).

Austrian investors are therefore taxed on the following basis:

1. Distributions of dividends
2. Gains from the disposal or from the sale of fund units/shares

Cryptocurrencies holdings are counted as income and taxed at a special rate of 27.5% since 1st March 2025 pursuant to the Environmentally Responsible Tax Reform (*Ökosoziale Steuerreform*).

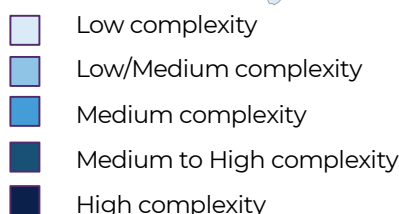
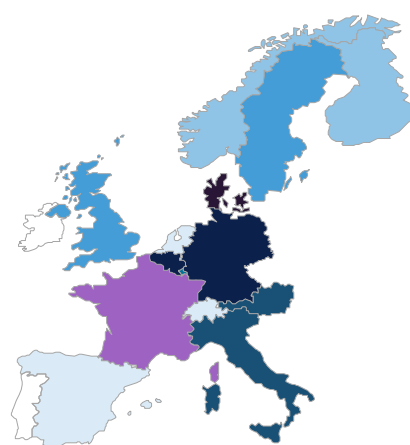
Local tax requirements

Requirements applicable to the fund

Tax agent: local tax regulations may require the appointment of a tax agent. Also, a tax assistance may be appropriate when no tax agent is required.

Disclosure: local tax regulations may also require specific disclosures; tax disclosures require to be made available to the public via appropriate means.

Reporting: local tax regulations may require specific reporting in relation to tax purposes; tax reporting must be filed with the competent authorities to allow investors to benefit from specific tax treatment.



Source: FundGlobam

DISCLAIMER Data disclosed in this market profile are prepared on the basis of a permanent market monitoring and a systematic market analysis provided by FundGlobam according to precise specifications. Any data will be disclosed provided that all the related conditions in the specifications are completed; data will not be disclosed otherwise. Periodic updates can increase the rate of data disclosure in each market profile.

TCI analysis

Key tax aspects in relation to the cross-border distribution of French promoters' funds in Austria

Local Taxation

TCI ¹	Investor Tax		Fund Tax
	Personal Income Tax	Withholding Tax	Net Asset Tax
	MEDIUM+	MEDIUM+	LOW
Key aspects regarding the local taxation of Austrian investors investing in foreign investment funds	<ul style="list-style-type: none"> Capital gain tax rate applicable to placements made in investment funds by domestic Austrian investors is 27,5% 	<ul style="list-style-type: none"> Withholding tax rate applicable to placements made in investment funds by domestic Austrian investors is 27,5% 	<ul style="list-style-type: none"> No taxation applies to the foreign investment funds distributed and/or marketed in Austria

Local tax requirements

TCI ¹	Information		Local presence
	Disclosure requirements	Reporting requirements	Austrian tax agent
	HIGH	HIGH	LOW+
Key aspects regarding the local requirements related to the taxation framework applicable to the foreign investment funds distributed in Austria	<ul style="list-style-type: none"> (Foreign) funds data reported to OeKB are disclosed online on "OeKB tax data for funds" 	<ul style="list-style-type: none"> Reporting (foreign) funds are required to report fund data to OeKB (Tax reporting) Non-reporting funds will incur the application of a lump-sum taxation at investor level 	<ul style="list-style-type: none"> The appointment of an Austrian tax agent is recommended for tax reporting to OeKB

DISCLAIMER

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