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Betr. Abkommensberechtigung luxemburgischer SICAV (EAS.1038)

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Luxembourg entities, like the "société d'investissement à capital variable", which meet the general requirements for unlimited tax liability as set out in the Luxembourg tax law are treated as residents of Luxembourg and are therefore entitled to claim treaty benefits under the Austro-Luxembourg Double Taxation Convention; whether such entities are actually made liable to tax or are exempted therefrom in Luxembourg is not considered to be of relevance in the given context. This was confirmed by a mutual agreement procedure conducted with Luxembourg in 1991 and has been made public by ministerial instruction of June 6th, 1991 (Gazette of the Austrian Tax Administration no. 184/1991).

24. März 1997

Für den Bundesminister:

Dr. Loukota

Für die Richtigkeit
der Ausfertigung: