

AUSTRIA

SMALL AND MEDIUM ENTERPRISES AND TRANSFER PRICING

1. Have you established a dedicated website/webpage as a single point of information for SMEs on transfer pricing matters? Alternatively, has information for SMEs on transfer pricing matters been made available electronically via an existing website/webpage? In which language(s) is the information available?

No

2. Do you have a single definition of SME that applies for most direct tax purposes?

No

3. Do you apply a specific SME definition for transfer pricing purposes?

No

4. What specific services for SMEs are in place e.g. advanced pricing agreements, dispute resolution (pre- or post-audit), etc.? Is information on these services available electronically on the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

No services are specified for SMEs but generally all services mentioned, such as APA or dispute resolution are accessible for SMEs as well.

5. Are training materials made available to SMEs electronically via the website(s) identified in question 1 or elsewhere? In which language(s) is the information available?

No

6. Is information on procedures to provide SMEs with advance certainty on transfer pricing issues (e.g. advanced pricing agreements, rulings and clearances) available electronically via the website(s) identified in question 1 or it is only available from some other source? In which language(s) is the information available?

All the information is available either on the general webpage of the Austrian Ministry of Finance in German language (decrees of the MoF concerning organisation, procedure etc.) or on the webpage of the Chancellery, where all Austrian Laws are published.

7. Is there a dedicated contact point available to SMEs for transfer pricing compliance issues?

No, but all issues can be brought up at the local tax offices.

8. Is there a dedicated contact point for advanced pricing agreements, clearances and rulings available to SMEs?

No. See answer to Q7.

9. Is there a dedicated contact point available to SMEs who want to claim relief from double taxation as a result of a transfer pricing adjustment?

No. See answer to Q7.