

Information on withholding tax

For the payment of royalties to beneficiaries who are not resident in Austria for tax purposes, VdFS requires an annual certificate of residence confirmed by your local tax office. You can find the relevant form here:

<https://formulare.bmf.gv.at/service/formulare/inter-Steuern/pdfs/9999/ZS-QU1.pdf>

1.

If VdFS does not receive this document, 20% withholding tax must be deducted from payments to you and paid to the Eisenstadt tax office. You can have this tax deduction refunded by the Eisenstadt tax office if you also provide proof that you have paid the tax for the royalty payment in your country of residence (enclose form ZS-RD1 German or ZS-RE1 English).

Please note:

In the following countries, according to the tax treaty between the country of residence and Austria, a tax deduction (albeit lower) is nevertheless made.

This tax deduction cannot be returned under any circumstances and applies to the following countries, among others the following countries:

Romania: 3% withholding tax despite confirmation of residence

Albania, Bulgaria, Finland, Poland, Portugal, Slovakia, Slovenia, Spain, Czech Republic: 5% withholding tax despite confirmation of residence

Greece: 7% withholding tax despite confirmation of residence

Azerbaijan, Australia, Canada, Chile, Estonia, Liechtenstein, Lithuania, Mexico, USA, Ukraine: 10% withholding tax despite confirmation of residence

Thailand: 15% withholding tax despite confirmation of residence

Argentina, Ireland, Colombia, Panama, Uruguay: always 20% withholding tax because no DTA agreement with Austria

2.

The certificate of residence is valid for one calendar year and must be renewed annually.