

Austrian Tax News

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EU: blacklist of non-cooperative jurisdictions confirmed

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On 10 October 2025, the Council confirmed the EU list of non-cooperative jurisdictions for tax purposes without changes. A total of 11 jurisdictions remain on the list.

The EU list of non-cooperative jurisdictions for tax purposes, the so-called “EU blacklist”, was introduced in December 2017. Jurisdictions are assessed based on a set of criteria established by the Council. These include tax transparency, fair taxation, and the implementation of international standards designed to prevent profit shifting and base erosion. The Council aims to promote responsible tax conduct.

The EU blacklist is updated twice a year and was last revised on 10 October 2025 ([Press Release 799/25](#)). The list includes jurisdictions that have failed to meet their commitments to comply with the criteria for responsible tax conduct within a specified timeframe, as well as jurisdictions that have refused to do so.

For Austrian companies, the EU blacklist is particularly relevant for the (general) classification of foreign subsidiaries as low-taxed for the purposes of controlled foreign company (CFC) rules (Sec 10a/11 of the Austrian Corporate Income Tax Act (Körperschaftsteuergesetz)), for DAC6 reporting obligations regarding intra-group cross-border payments to related entities resident in these countries (Sec 5/1/b EU Mandatory Disclosure Act (EU-Meldepflichtgesetz)), and for the publication of country-by-country income tax information reports (Sec 9/1/1 Country by Country Report Publication Act (CBCR-Veröffentlichungsgesetz)).



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EU: blacklist of non-cooperative jurisdictions confirmed

The following 11 jurisdictions are on the list and therefore subject to the EU review process:

- American Samoa
- Anguilla
- Fiji
- Guam
- Palau
- Panama
- Russia
- Samoa
- Trinidad and Tobago
- the U.S. Virgin Islands
- Vanuatu

The next revision is scheduled for February 2026.

MoF: building savings tax bonus 2026

Income Tax Act

The building savings tax bonus for the 2026 calendar year amounts to 1.5% of eligible building savings contributions.

According to the decree issued by the MoF on 22 October 2025 ([2025-0.842.923](#), German Version only), the building savings bonus pursuant to Sec 108/1 of the Austrian Income Tax Act (Einkommensteuergesetz) for the 2026 calendar year remains unchanged from the previous year at 1.5% of eligible contributions. The maximum amount of contributions eligible for the bonus in 2026 also remains unchanged at EUR 1,200.00.

The tax bonus for retirement savings plans (Zukunftsvorsorge) remains unchanged at 4.25% for the 2026 calendar year. In 2026, the bonus is expected to be granted on contributions of up to EUR 3,817.04 (2025: EUR 3,552.66).

MoF: interest benefit 2026

Fringe Benefits Regulation

The percentage for valuing interest benefits under the Fringe Benefits Regulation (Sachbezugswerteverordnung) amounts to 3% for the 2026 calendar year.

According to the decree issued by the MoF on 22 October 2025 ([2025-0.843.613](#), German version only), the percentage to be applied for valuing interest benefits from interest-free or low-interest salary advances and employer loans pursuant to Sec 5/2 Fringe Benefits Regulation has been set at 3% p.a. for 2026 (2025: 4.5%).

Austrian Constitutional Court: provisions on access to the beneficial owners register were unconstitutional

Beneficial Owners Register Act

The Austrian Constitutional Court (Verfassungsgerichtshof, VfGH) has ruled that Sec 10/1/1 Beneficial Owners Register Act (Wirtschaftliche Eigentümer Registergesetz) in the version applicable up to 30 September 2025 – containing restrictions on the access to the register of beneficial owners based on a legitimate interest – was unconstitutional.

For further details please refer to the [German version of this article](#) dated 4 November 2025.

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