

## Postponement of new tax reporting scheme for funds in Austria

### Operational Tax News

27 January 2016

#### The Tax Reporting Ruling for Funds 2015 has been postponed by another Ruling published on December 21st, 2015

The Tax Reporting Ruling for Funds 2015 will be postponed by 2 additional months from April 4th, 2016 to June 6th, 2016. **Tax reportings of deemed distribution amounts and reportings of effective distributions** of domestic and foreign mutual and real estate funds to the Austrian Kontrollbank (OeKB) will be effected with the new reporting scheme from **June 6th, 2016** instead of April 4th, 2016.

Tax reportings according to the current reporting process can be effected until June 3rd, 2016 – 4 pm latest.

The reporting of the **regulatory fund status** to the OeKB has been shifted to the period **between April 15th, 2016 and May 13th, 2016** accordingly. The management company has to inform the OeKB if the tax registered fund qualifies as mutual fund according to Austrian mutual fund act, Austrian real estate fund, alternative investment fund (AIF) or AIF in real estate. The reporting of the regulatory fund status effected by the Austrian tax representative on behalf of the management company will also be accepted by the OeKB. have been reported (with a minimum of 1.500 EUR).

# Your contacts

**Vincent Gouverneur**

Partner | EMEA Investment  
Management Leader  
Tel: +352 451 452 451  
vgouverneur@deloitte.lu

**Eric Centi**

Partner | Tax - Global Financial  
Services Industry  
Tel/Direct: +352 451 452 162  
ecenti@deloitte.lu

**Markus Jung**

Director | Advisory &  
Consulting - Outsourced  
Solutions  
Tel/Direct: +352 451 454 327  
mjung@deloitte.lu

Deloitte Luxembourg  
560, rue de Neudorf  
L-2220 Luxembourg

Tel: +352 451 451  
Fax: +352 451 452 401  
www.deloitte.lu

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