

Luxembourg  
Global Financial Services Industry

In this issue:

**Austria – New tax  
issues for mutual funds**

## Operational Tax News Austria Update



24 January 2014

### Operational Tax contacts

**Robert Pejhovsky**  
[rpejhovsky@deloitte.at](mailto:rpejhovsky@deloitte.at)  
+43 1 537 004 700

**Nora Engel-Kazemi**  
[nengel@deloitte.at](mailto:nengel@deloitte.at)  
+43 1 537 005 420

**Pascal Noël**  
[pnoel@deloitte.lu](mailto:pnoel@deloitte.lu)  
+ 352 451 452 571

**Markus Jung**  
[mjung@deloitte.lu](mailto:mjung@deloitte.lu)  
+ 352 451 454 327

**Mathias Wasemann**  
[mwasemann@deloitte.lu](mailto:mwasemann@deloitte.lu)  
+ 352 451 454 177

### Austria – New tax issues for mutual funds

In the course of the implementation of the AIFM Directive (2011/61/EU) into national law, two major changes with regard to taxation of mutual funds have been incorporated in the Austrian Mutual Fund Act. Furthermore, additional changes for mutual funds which have already been implemented into the Austrian Mutual Fund Act as part of the last tax reform in Austria will enter into force for business years starting in 2013. For further information in this regard, **please refer to the Tax Alert published by our Austrian colleagues.**

We will keep you updated in case of any new developments.

If you have any queries regarding the above, please do not hesitate to contact us.

Please contact  
**Christelle Piovano**  
[cpiovano@deloitte.lu](mailto:cpiovano@deloitte.lu)  
should you wish to be removed from this mailing list or if you would like to have any of your colleagues added to the mailing list.

[Link to previous  
Operational Tax News](#)

[Link to Operational Tax  
webpage](#)

[Home](#) | [Security](#) | [Legal](#) | [Privacy](#)

Deloitte General Services  
Société à responsabilité limitée  
560, rue de Neudorf  
L-2220 Luxembourg

© 2014 Deloitte General Services

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee, and its network of member firms, each of which is a legally separate and independent entity. Please see [www.deloitte.com/luxembourg/about](http://www.deloitte.com/luxembourg/about) for a detailed description of the legal structure of Deloitte Touche Tohmatsu Limited and its member firms.

 **Deloitte RSS feeds**  
**[Subscribe](#) / [Unsubscribe](#)**

This message (including any attachments) contains confidential information intended for a specific individual and purpose, and is protected by law. If you are not the intended recipient, you should delete this message and are hereby notified that any disclosure, copying, or distribution of this message, or the taking of any action based on it, is strictly prohibited. Recipients should be aware that replies to e-mail messages may go through the servers of the Luxembourg member firm of Deloitte Touche Tohmatsu Limited and its affiliates and may be subject to monitoring and inspection in accordance with the firm's internal policies.