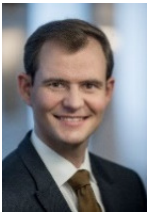


TAX BENEFITS FOR RESEARCHERS AND SCIENTISTS MOVING TO AUSTRIA

Benefits for the relocating researcher/scientist:

- Significant reduction of your tax burden in Austria for 5-10 years
- One-time application due to the relocation

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As a foreign researcher or scientist, relocating to Austria from abroad, you may be entitled to a favourable tax treatment in Austria if your relocation is of public interest for Austria and your application is submitted in due time.

Preconditions for tax advantages

Foreign researchers and scientists can benefit from special tax advantages in Austria if the following preconditions are met:

- △ The relocation is of public interest for Austria because it supports science and research
- △ The center of vital interest is shifted to Austria (e.g. relocation of the family)
- △ Depending on the claimed benefit the center of vital interest of the relocating researcher or scientist has not been in Austria within the last 5 - 10 years
- △ Written application by the relocating researcher or scientist within 6 months after the relocation to the Austrian Federal Ministry of Finance (Please note! No extension of application deadline possible)

What are the tax benefits?

The following tax benefits can be applied for:

Tax allowance:

- △ A tax allowance totalling 30 % of the scientific and research income that would be subject to Austrian income tax at the regular tax rate
- △ The tax allowance can be granted for 5 years
- △ This tax benefit does not apply for relocating artists, whose work scope is predominately not dedicated to science and research (however, other tax benefits are possible for relocating artists)

Average tax rate:

- △ Elimination of the additional tax burden for certain foreign income due to taxation with an average tax rate of at least 15 %
- △ The average tax rate can be granted for 10 years
- △ This tax benefit does also apply for artists, whose work scope is predominately dedicated to arts, but not to science and research in Austria

Our service offer:

- △ Verification if the necessary requirements for relocation tax benefits are met, especially if the relocation is of public interest
- △ Assistance with the preparation and filing of the necessary written application to the Austrian tax authorities for the granting of tax benefits
- △ Preparation and filing of the necessary tax returns in Austria by the scientist/researcher
- △ If necessary, coordination with the tax authorities or the tax representative of the relocating scientist or researcher in the country of origin

RABEL
TAX AUDIT ADVISORY