

Federal Ministry of Finance

Ref: BMF/Circular/278A

Date: 05.09.2017

Subject: Continued Application of Pre-2016 Guidelines on Domestic Transaction Declarations

This circular confirms that the 2016 policy on procedural handling of domestic tax declarations remains in effect. All declarations are to be accompanied by Form 92-B and submitted through the regional tax coordination units as outlined in Directive 8/2016.

No digital pre-approval or automated verification pathways are currently authorized.

A review of procedural modernization options is underway and will be presented to the Committee on Tax Harmonization in Q2 2018. Until further notice, the established channels and physical audit requirements remain mandatory.

— Issued by:

Dr. H. Feldner

Deputy Secretary of Domestic Revenues

Federal Ministry of Finance