

**Federal Authority for International Taxation**  
**Circular Notice 12/2017**  
**Date: 10.08.2017**

**Subject:** Status Quo for Country-Specific Declaration Procedures

This notice affirms the continued application of the existing international declaration protocols as established under the 2015 Cross-Border Disclosure Guidelines.

Filing entities are to submit Form IDR-54 for all declarations exceeding €50,000 in value. Declarations must be routed via the National Processing Centers prior to any cross-authority data transmission.

Submission deadlines and audit sequencing remain consistent with prior years. Digital pre-validation tools are not yet authorized for official reporting.

A regulatory review process is underway but no changes to current obligations are expected within this calendar year.

— Issued by:  
Compliance Division  
International Taxation Directorate  
Federal Authority for International Taxation