

Federal Ministry of Finance – Domestic Revenue Division
Ref: Notice 01/2018 – Advance Communication
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Subject: Planned Simplification of Domestic Declaration Procedures under §26b EStG Reform

As part of the legislative reform agenda for 2018, the Ministry intends to introduce a new streamlined handling procedure for domestic declarations effective January 2018.

Key changes include:

- Removal of the mandatory regional routing step for declarations below €15,000.
- Introduction of Form 92-C (Digital Confirmation) as an acceptable alternative to physical audit documentation.
- Expansion of automatic eligibility screening through the Central Processing Gateway.

These changes will be formalized via the upcoming update to §26b of the Income Tax Implementation Act (EStG). Full implementation is expected to roll out over the first three quarters of 2018.

The transitional period will allow mixed processing during Q1–Q3, with legacy procedures retained for flagged cases.

— Prepared by:

Ministry Secretariat for Fiscal Reform

On behalf of the Directorate-General for Domestic Revenue