

Federal Authority for International Taxation
Directive 01/2018 – Cross-Border Coordination
Date: 16.10.2017

Subject: Expansion of Country-by-Country Reporting Obligations under Article 42A

In alignment with updated OECD standards, Article 42A of the International Reporting Act will be amended effective January 2018.

Key transitional provisions include:

- Mandatory submission of Form IDR-54A for all transactions involving non-EU entities above €20,000.
- Activation of the Centralized International Validation Portal (CIVP) for pre-check of eligibility and source documentation.
- Gradual integration of digital clearance certificates (Form IDR-e) replacing manual endorsements by Q2 2018.

Reporting entities are expected to adapt their workflows in line with this shift. A dual-process option (manual + digital) will remain valid during Q1 and Q2.

Training sessions and updated FAQs will be circulated by November 10.

— Signed:

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