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Tax Code (AO)

AO

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last amended by Art. 6 G v. June 29, 2020 I 1512

footnote

(+++ proof of text valid from: 29.8.1980 +++)

(+++ For application and validity see §§ 80, 87c, 87e, 93a, 93c, 150, 155, 163, 181 u. 203a +++)

(+++ For application and validity see Art. 97 AOEG 1977 +++)

(+++ For application in the joined area cf. Art. 97a §§ 1 to 3 AOEG 1977 +++)

(+++ For application see § 1 InvStG +++)

(+++ For the application of sections 30, 80 and 87a, the third part of the second section. and seventh part cf. § 18h para. 6 UStG 1980 +++)

(+++ For application of § 240 cf. § 18 para. 4e UStG 1980 +++)

(+++ For the validity of section 150 cf. section 13a (3) EStG +++)

(+++ For application of Section 276 (4) see Section 9 (5) InfrAG +++)

(+++ For the application of Sections 93, 97, 105 (1), 111 (5) and 116 (1) cf.

Section 4 (2) VermAnlG, Section 9 (2) WpÜG, Section 8 (2) WpHG u. Section 27 (2) WpPG +++)

(+++ For application of §§ 194 to 203 see § 5 InvStG 2018 +++)

(+++ For the application of § 200 see § 74 para. 2 AlkStV +++)

(+++ Official notice from the legislator on EC law:

Implementation of the

EURL 92/2014 (CELEX No.: 32014L0092) cf. G v 18.7.2016 I 1679 +++)

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Model statute for associations, foundations, commercial enterprises of legal entities of the public
Legal, spiritual cooperatives and corporations

First part

Introductory rules

first section

scope of application

§ 1 Scope

(1) This Act applies to all taxes, including tax credits, by federal law or law of the European Union are regulated, insofar as they are regulated by federal financial authorities or by state financial authorities to get managed. It is only applicable subject to European Union law.

(2) The following apply to real taxes insofar as their administration has been delegated to the municipalities
Regulations in accordance with this law:

1. the provisions of the first, second, fourth, sixth and seventh sections of the first part
(Scope; tax definitions; data processing and tax secrecy;
Rights of those affected; Data protection supervision, judicial legal protection in data protection law
Affairs),
2. the provisions of Part Two
(Tax liability law),
3. the regulations of the third part with the exception of §§ 82 to 84
(General procedural rules),
4. the provisions of Part Four

- (Implementation of taxation),
- 5. the provisions of Part Five
(Collection procedure),
- 6. sections 351 and 361 (1) sentence 2 and 3,
- 7. The provisions of the eighth part
(Penalty and fine regulations, penalty and fine proceedings).

(3) The provisions of this Act are subject to the law of European Union applicable analogously. However, the third to sixth sections of Part Four only apply as far as this is specifically determined.

§ 2 Priority of international agreements

(1) Contracts with other states within the meaning of Article 59 paragraph 2 sentence 1 of the Basic Law on Taxation take precedence over tax laws insofar as they have become directly applicable domestic law.

(2) The Federal Ministry of Finance is authorized to ensure the uniformity of taxation and to avoid double taxation or double non-taxation with consent of the Federal Council to issue ordinances for the implementation of consultation agreements. Consultation agreements according to sentence 1 are mutually agreed agreements of the responsible authorities States parties to a double taxation agreement with the aim of implementing details

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to settle such an agreement, in particular difficulties or doubts arising in the interpretation or Application of the respective agreement exist.

(3) The Federal Ministry of Finance is authorized, by ordinance with the consent of the Federal Council to enact regulations that

1. Determine income or assets or parts thereof for which the Federal Republic of Germany in Application of the provision of an agreement to avoid double taxation on the basis of a makes a tax credit through diplomatic notification, and
2. within the scope of the civil service provisions of an agreement on Avoiding double taxation involve those entities and bodies that are based on On the basis of an agreement between the competent authorities provided for in this agreement have been determined.

§ 2a scope of the regulations on the processing of personal data

(1) The provisions of this law and the tax laws on the processing of personal data Data in the scope of this law apply to the processing of personal data Financial authorities (Section 6 Paragraph 2), other public bodies (Section 6 Paragraphs 1a to 1c) and non-public bodies (§ 6 paragraph 1d and 1e). The Federal Data Protection Act or other federal data protection regulations as well as corresponding state laws only apply to financial authorities insofar as this is in this law or the Tax laws is determined.

(2) The data protection regulations of this law also apply to data that the tax authorities in the Process within the scope of their tasks in the monitoring of cross-border goods traffic. The data are deemed to have been processed in a tax procedure.

(3) The provisions of this law and the tax laws on the processing of personal data do not apply as far as the law of the European Union, in particular the regulation (EU) 2016/679 of the European Parliament and of the Council of 27 April 2016 on the protection of individuals the processing of personal data, the free movement of data and the repeal of Directive 95/46 / EC (General Data Protection Regulation) (OJ L 119, 4.5.2016, p. 1; L 314, 22.11.2016, p. 72; L 127, 23.5.2018, p. 2) in the currently applicable version applies immediately or in accordance with paragraph 5 accordingly.

(4) For the processing of personal data for the purpose of prevention, investigation, detection, Prosecution or punishment of tax crimes or tax offenses are subject to the regulations of the First and third parts of the Federal Data Protection Act, unless otherwise provided by law.

(5) Unless otherwise specified, the provisions of Regulation (EU) 2016/679, this Act apply and the tax laws on the processing of personal data of natural persons accordingly for Information related to identified or identifiable

1. deceased natural persons or
2. Corporations, legal or non-legal associations or assets.

second part

Tax definitions

§ 3 taxes, fringe benefits

(1) Taxes are cash benefits that do not constitute a consideration for a special service and of a public law community to generate revenue for anyone who the case applies to which the law links the obligation to pay; generating revenue Be secondary purpose.

(2) Real taxes are property tax and trade tax.

(3) Import and export duties in accordance with Article 5 numbers 20 and 21 of the Union Customs Code are taxes in the Sense of this law. Union Customs Code refers to Regulation (EU) No 952/2013 of the European Union Parliament and of the Council of 9 October 2013 laying down the Union Customs Code (OJ L 269, 10.10.2013, p. 1, L 287, p. 90) in the currently applicable version.

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(4) Tax fringe benefits are

1. delay money according to § 146 paragraph 2b,
2. late surcharges according to § 152,
3. Supplements in accordance with Section 162 (4),
4. Interest according to §§ 233 to 237 as well as interest according to the tax laws on which §§ 238 and 239 are to be applied
5. late payment surcharges according to § 240,
6. penalty payments according to § 329,
7. costs according to §§ 89, 178, 178a and 337 to 345,
8. Interest on import and export duties referred to in Article 5 (20) and (21) of the Union Customs Code and
9. Delay money according to § 22a paragraph 5 of the Income Tax Act.

(5) The occurrence of interest on import and export taxes in accordance with Article 5 points 20 and 21 the Union is entitled to the Union Customs Code. The amount of the remaining interest is the respective one taxable entities. The occurrence of costs within the meaning of § 89 stands in each case Corporation whose authority is responsible for providing binding information. The advent of the The federal government and the respective administrative bodies are each entitled to half of the costs within the meaning of Section 178a. The other tax incidental benefits flow to the administrative bodies.

footnote

(+++ § 3: For application see Art. 97 § 1 AOEG 1977 +++)

§ 4 law

Law is every legal norm.

§ 5 discretion

If the tax authority is empowered to act at its discretion, it has its discretion to do so To exercise the purpose of the authorization and to comply with the legal limits of discretion.

§ 6 authorities, public and non-public bodies, tax authorities

(1) Authority is any public body that performs public administration tasks.

(1a) Federal public bodies are the authorities, the judicial organs and other public Legally organized institutions of the federal government, federal bodies, institutions and Public law foundations and their associations regardless of their legal form.

(1b) Public offices of the federal states are the authorities, the judicial organs and other public legally organized institutions of a country, a community, a community association or other the supervision of the country's subordinate legal entities under public law and their associations regardless of their legal form.

(1c) Associations of private law of public bodies of the federal and state governments, the tasks of public administration, regardless of the involvement of non-public bodies, are considered public Federal agencies, if

1. they operate beyond the area of a country or
2. the federal government owns an absolute majority of the shares or is entitled to an absolute majority of the votes.

Otherwise they are considered to be public bodies in the federal states.

(1d) Non-public bodies are natural and legal persons, companies and others Associations of individuals under private law, unless they fall under paragraphs 1a to 1c. Take one non-public body fulfills sovereign tasks of public administration, in this respect it is a public body in the sense of this law.

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(1e) Public bodies of the federal or state governments are considered non-public bodies within the meaning of this Act, insofar as they participate in the competition as a public company.

(2) Financial authorities within the meaning of this Act are the following mentioned in the Act on Financial Management Federal and state tax authorities:

1. the Federal Ministry of Finance and the top officials responsible for financial management
State authorities as supreme authorities,
- 2nd the Federal Central Tax Office and the General Customs Directorate as higher federal authorities,
- 3rd Data centers as well as state tax authorities, which are prevented by an ordinance according to § 17 paragraph 2 Sentence 3 number 3 of the Financial Management Act, the nationwide responsibility for cash transactions and the collection procedure, including enforcement, has been transferred as the higher regional authorities,
- 4th the higher finance directorates as middle authorities,
- 4a. that according to the Finanzverwaltungsgesetz or Land law instead of a Oberfinanzdirektion established state tax authorities,
5. the main customs offices including their departments, the customs offices, the tax offices and the special state tax authorities as local authorities,
6. Family coffers,
7. the central office within the meaning of Section 81 of the Income Tax Act and
- 8th. the Deutsche Rentenversicherung Knappschaft-Bahn-See (Section 40a (6) of the Income Tax Act).

§ 7 public officials

Official is whoever according to German law

1. is an official or judge (Section 11 (1) No. 3 of the Criminal Code),
2. is in another public-law official relationship or
3. is otherwise ordered to do so by an authority or another public body or on their behalf
Perform public administration tasks.

§ 8 residence

Someone has a place of residence where he or she may have an apartment that indicates that he will keep and use the apartment.

§ 9 Ordinary residence

Someone has their habitual residence wherever they may be, that he is not only temporarily staying in this place or in this area. As an ordinary stay Within the scope of this law there is always a time-related stay right from the start to be viewed for more than six months; short-term interruptions are not taken into account. Sentence 2 does not apply if the stay is exclusively for visiting, recreational, spa or similar private purposes is taken and lasts no more than a year.

§ 10 management

Management is the center of the overhead management.

§ 11 seat

The seat has a corporation, association of persons or assets in the place that is regulated by law, Social contract, articles of association, foundation business or the like is determined.

§ 12 permanent establishment

A permanent establishment is any fixed business facility or plant that serves the business of a company. As The following are particularly important:

1. the place of management,

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2. branches,
3. Offices,
4. Manufacturing or workshops,
5. warehouse,
6. buying or selling points,
7. Mines, quarries or other standing, progressive or floating sites of the
Extraction of mineral resources,
8. Construction or assembly, including locally progressive or floating, if
 - a) the individual construction or assembly or
 - b) one of several building designs or assemblies existing side by side or
 - c) several construction or assembly work in succession without interruption
 last longer than six months.

§ 13 Permanent Representative

Permanent representative is a person who sustainably cares for the business of a company and thereby its Instructions are subject to. A permanent representative is in particular a person who is sustainable for a company

1. Concludes or mediates contracts or obtains orders or
2. maintains a stock of goods or goods and makes deliveries.

§ 14 Economic business operations

An economic business is an independent sustainable activity through which income or other economic benefits are achieved and which go beyond the scope of asset management. The intention to make a profit is not necessary. Asset management usually exists when Assets used, for example capital assets invested in interest or rented immovable property or is leased.

§ 15 relatives

(1) Relatives are:

1. the fiance,
2. the spouse or life partner,
3. Relatives and relatives in a straight line,
4. siblings,
5. children of siblings,
6. spouses or life partners of the siblings and siblings of the spouses or life partners,
7. siblings of parents,
8. People who like a long-term care relationship with the community
Parents and children are connected (foster parents and foster children).

(2) Relatives are the persons listed in paragraph 1 even if

1. In the cases of numbers 2, 3 and 6, the marriage or civil partnership forming the relationship is not there is more;
2. in the cases of numbers 3 to 7, the relationship or brotherhood by admission as a child has gone out;
3. In the case of number 8, the domestic community no longer exists, provided that the persons continue to like Parents and children are connected.

footnote

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(+++ § 15: For application see Art. 97 § 1 Paragraph 10 AOEG 1977 +++)

Third section Responsibility of the tax authorities

§ 16 Subject-matter responsibility

Unless otherwise specified, the substantive responsibility of the tax authorities is based on the Financial Management Act.

§ 17 Local jurisdiction

Unless otherwise specified, local jurisdiction is based on the following regulations.

§ 18 separate statements

(1) Local responsibility for the separate findings according to § 180:

1. for companies in agriculture and forestry, for land, company land and
Mineral extraction rights the tax office, in whose district the company, the property, the
Business property, the mineral extraction right or, if the business, the property that
Operating property or the mineral extraction right extends to the districts of several tax offices, the
most valuable part lies (local tax office),
2. the tax office for commercial companies with management within the scope of this law,
in whose district the management is located, in commercial companies without management
within the scope of this law the tax office, in the district of which one permanent establishment - with several
Business premises the most economically significant - is maintained (business tax office),
3. In the case of income from self-employment, the tax office, from whose district the activity is predominant
is exercised
4. if several people participate in income that does not generate income from agriculture and forestry,
are from a commercial enterprise or from self-employment and who are in accordance with section 180 subsection 1 sentence 1 number 2
Letter a are determined separately,

- (a) the tax office from whose district the administration of this income is based, or
- b) the tax office, in whose district the most valuable part of the assets, from which the common Income flow is located when managing this income is within the scope of this law cannot be determined.

This applies accordingly in the case of a separate determination in accordance with section 180 (1) sentence 1 number 3 or section 180 Paragraph 2.

(2) If several taxpayers have to make a separate determination and can be adjusted Paragraph 1 does not determine the local jurisdiction, each tax office is locally responsible, which according to §§ 19 or 20 is responsible for taxes on the income and assets of a taxpayer to whom a share in is the subject of the determination. As far as this tax office on the basis of a regulation according to 17 Para. 2 Clause 3 and 4 of the Financial Management Act are not objectively responsible for the separate determination is replaced by the relevant tax office.

footnote

(+++ § 18: For application see Art. 97 § 1 AOEG 1977 +++)

Section 19 Taxes on the income and assets of natural persons

(1) The tax office is local for the taxation of natural persons on the basis of income and wealth responsible, in the district of which the taxpayer resides or, in the absence of a place of residence habitual residence (tax office of residence). In the case of multiple residence within the scope of the law the place of residence is decisive, in which the taxpayer predominantly resides; with multiple domicile a married or cohabitant taxpayer who is from his or her spouse or Life partner does not permanently live separately, the place of residence is decisive, in which the family predominantly lives stops. For those in accordance with section 1 (2) of the income tax law and section 1 (2) of the property tax law

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Unrestricted taxpayers are responsible locally for the tax office in whose district the paying person is public cash register located; the same applies in the cases of Section 1 (3) of the Income Tax Act Persons who meet the requirements of section 1 (2) sentence 1 numbers 1 and 2 of the Income Tax Act, and in the cases of Section 1a Paragraph 2 of the Income Tax Act.

(2) If the requirements of paragraph 1 are not met, the tax office is responsible locally, in its district the taxpayer's assets and, if this applies to several tax offices, in his district the most valuable part of the property is located. If the taxpayer has no assets within the scope of the Law, the tax office is responsible locally, in its district the activity within the scope of the law is predominantly exercised or exploited or has been.

(3) If there are several tax offices in the area of residence and a taxpayer is involved Income from agriculture and forestry, business or freelance work within this activity the municipality of residence, but in the district of a tax office other than that of the tax office, so Notwithstanding paragraph 1, that tax office is responsible if, according to § 18 paragraph 1 No. 1, 2 or 3, for a separate determination of this income would be responsible. Income from profit shares is subject to the application of the Sentence 1 only to be taken into account if it is the only income of the taxpayer within the meaning of the sentence 1 are.

(4) Taxpayers who are to be invested together or can be assessed together are with Application of paragraph 3 to be treated as if their income was derived from a taxpayer been.

(5) By ordinance of the state government can be determined that as a municipality in the sense of paragraph 3 applies to an area that comprises several municipalities, insofar as this takes account of the economic or traffic conditions, building administrative authorities or other local needs appears. The state government can authorize the supreme responsible for financial management State authority transferred.

(6) The Federal Ministry of Finance can ensure the taxation of persons who, according to § 1 Paragraph 4 of the Income Tax Act is subject to limited taxation and income within the meaning of Section 49 Paragraph 1 No. 7 and 10 of the Income Tax Act, by ordinance with the consent of the Federal Council

delegate local responsibility for the scope of the law to a tax authority. Sentence 1 also applies in cases in which an application is made pursuant to Section 1 (3) of the Income Tax Act.

footnote

(+++ § 19: For application see Art. 97 § 1 Paragraph 10 AOEG 1977 +++)

§ 20 taxes on the income and assets of corporations, associations of persons, Wealth

(1) For the taxation of corporations, associations of persons and assets after the tax office is responsible locally for income and assets, in whose district the management is located located.

(2) If the management is not within the scope of the law or the location of the tax office is not established, the tax office is responsible locally, in its district the taxpayer is based.

(3) If neither the management nor the registered office are within the scope of the law, the tax office is local responsible, in whose district the taxpayer's assets and, if this applies to several tax offices, the tax office, in whose district the most valuable part of the property is located.

(4) If neither the management nor the registered office or assets of the taxpayer are in the scope of the law, the tax office is locally responsible, in whose district the activity in scope of the law is predominantly exercised or exploited or has been.

Section 20a Taxes on income from construction work

(1) Deviating from §§ 19 and 20 is for the taxation of companies, the construction services in the sense of Paragraph 48 (1) sentence 3 of the Income Tax Act, the tax office responsible for taxation of the corresponding turnover is responsible according to § 21 paragraph 1 if the entrepreneur is domiciled or

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Company has its management or its registered office outside the scope of the law. The company also deviates from sections 38 to 42f of the Income Tax Act when tax is deducted from wages.

(2) For the administration of wage tax in the case of temporary employment by foreign Lender according to § 38 Paragraph 1 Clause 1 No. 2 of the Income Tax Act is the tax office responsible for the Taxation of the corresponding sales according to § 21 Paragraph 1 is responsible. Sentence 1 only applies if the surrendered Person employed in construction.

(3) For the taxation of persons by companies within the meaning of paragraph 1 or 2 in Germany In deviation from Section 19, the Federal Ministry of Finance can be employed by ordinance with the consent of the Federal Council, local jurisdiction to a tax office for the scope of the Law transferred.

§ 21 sales tax

(1) For the sales tax with the exception of the import sales tax, the tax office is responsible, of whose District from which entrepreneurs completely or predominantly operate their company within the scope of the law operates. The Federal Ministry of Finance can ensure taxation by ordinance with the approval of the Federal Council for entrepreneurs who are domiciled, have their seat or are outside the management of the scope of this law have the local responsibility of a tax authority for the Scope of the law transferred.

(2) For the sales tax of persons who are not entrepreneurs, the tax office is responsible, which according to § 19 or § 20 is also responsible for income taxation; in the cases of section 180 subsection 1 sentence 1 Number 2 letter a, the tax office is responsible for sales tax, which according to § 18 also for the separate Determination is responsible.

footnote

(+++ § 21: For application see Art. 97 § 1 AOEG 1977 +++)

§ 22 real taxes

(1) The position tax office is responsible for the determination and decomposition of the tax measurement amounts (Section 18 (1) No. 1) and the business tax office (Section 18 (1) No. 2) with local business tax. In deviation from sentence 1, for the determination and decomposition of trade tax measurement amounts for companies, provide the construction services within the meaning of section 48 (1) sentence 3 of the Income Tax Act, the tax office responsible, which is responsible for the taxation of the corresponding sales according to § 21 paragraph 1, if the Entrepreneur is domiciled or the company is its management or is based outside of Scope of the law.

(2) To the extent that the tax offices are responsible for determining, collecting and collecting real taxes, this is for the local tax office, whose district the authorized municipality belongs to. Heard one authorized municipality to the districts of several tax offices, that is of these tax offices Local tax office that is responsible under paragraph 1 or would be responsible if in the scope this law, only those parts of the farm, property or property located in the authorized municipality of the site.

(3) Paragraph 2 applies mutatis mutandis insofar as a country according to Article 106 paragraph 6 sentence 3 of the Basic Law Real taxes are due.

§ 22a jurisdiction on the continental shelf or in the exclusive economic zone

The jurisdiction of the tax authorities of the federal states according to §§ 18 to 22 or according to the tax laws in the area of the share of the continental shelf to which the Federal Republic of Germany is entitled and exclusive economic zone is based on the principle of equidistance.

§ 23 import and export taxes and excise duties

(1) For import and export duties referred to in Article 5 (20) and (21) of the Union Customs Code and Excise duties are the responsibility of the main customs office in the district in which the offense is implemented that the law puts the tax on.

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(2) The main customs office is also locally responsible, from whose district the taxpayer is his company operates. If the company is located in a place outside the scope of the law operated, the main customs office is responsible, in the district of which the entrepreneur sales in Scope of the law caused entirely or predominantly.

(3) Are import and export duties referred to in Article 5 (20) and (21) of the Union Customs Code and Excise duties owed in connection with a tax crime or tax offense, the main customs office, which is responsible for the criminal case or the fine, is also locally responsible.

§ 24 responsibility for replacement

If the local jurisdiction does not result from other regulations, the tax authority is responsible in their District the occasion for the official act emerges.

Section 25 Multiple local jurisdiction

If several tax authorities are responsible, the tax authorities, who deal with the matter first, decide unless the competent tax authorities agree on another competent tax authority or the joint competent supervisory authority determines that another locally competent Tax authority has to decide. In the absence of a common supervisory authority, the technically responsible meet Regulators make the decision together.

Section 26 Change of jurisdiction

The local jurisdiction assumes a change in the circumstances that underlie it Tax authority to another tax authority, the change of responsibility occurs at the time one in which one of the two tax authorities learns of this. The previously responsible tax authority can Continue administrative procedures if this is done while safeguarding the interests of those involved in simple and serves the purpose of carrying out the procedure and the financial authority responsible now agrees. A Change of jurisdiction according to sentence 1 does not occur as long as

1. an application for bankruptcy has not yet been made,
2. an opened bankruptcy procedure has not yet been lifted or
3. a partnership or a legal person is in liquidation.

Section 27 Agreement on jurisdiction

In agreement with the tax authority, which has local jurisdiction in accordance with the provisions of the tax laws, another tax authority can take over the taxation if the data subject agrees. One of the Financial authorities according to sentence 1 can request the data subject, within a reasonable period of time To declare consent. The consent is considered granted if the data subject does not work within this period contradicts. The person concerned must be expressly informed of the effect of his silence.

Section 28 disputes over jurisdiction

(1) The joint competent supervisory authority decides on local responsibility if Multiple tax authorities are responsible or deemed to have no jurisdiction or if the jurisdiction is different Reasons is doubtful. Section 25 sentence 2 applies accordingly.

(2) Section 5 Paragraph 1 No. 7 of the Law on Financial Management remains unaffected.

Section 29 Danger in arrears

In the event of imminent danger, each tax authority is responsible locally for measures that cannot be postponed District the occasion for the official act emerges. The otherwise locally competent authority is immediately closed teaching.

Section 29a Support of the local tax office upon instruction from the superior

Tax authority

The highest state tax authority or the state tax authority commissioned by it can guarantee order a timely and uniform enforcement of the tax laws that the locally responsible tax office

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in whole or in part in the performance of its duties in taxation proceedings by another tax office is supported. The supporting tax office acts on behalf of the local tax office; the Administrative acts of the supporting tax office are to be attributed to the locally responsible tax office.

footnote

(+++ § 29a: For application see Art. 97 § 1 AOEG 1977 +++)

Fourth section

Processing of protected data and tax secrecy

Section 29b Processing of personal data by tax authorities

(1) The processing of personal data by a tax authority is permitted if it is necessary to fulfill the is required to perform its duties or in the exercise of official authority that has been delegated to it.

(2) Deviating from Article 9 paragraph 1 of Regulation (EU) 2016/679, the processing is more special Categories of personal data within the meaning of Article 9 paragraph 1 of Regulation (EU) 2016/679 a tax authority is permitted, insofar as the processing is for reasons of considerable public interest is necessary and insofar as the data controller's interests in data processing are the interests outweigh the data subject. In this case, the tax authority has appropriate and specific ones To take measures to safeguard the interests of the data subject; Section 22 subsection 2 sentence 2 of the The Federal Data Protection Act is to be applied accordingly.

Section 29c Processing of personal data by tax authorities for other purposes

(1) The processing of personal data for a purpose other than that for which the data were collected or recorded by a tax authority (further processing), by tax authorities within the framework their performance is permitted if

1. an administrative procedure, an audit procedure or a judicial procedure

- in tax matters, criminal proceedings for a tax crime or administrative fine proceedings serves a tax offense,
2. the legal requirements are met, which is a disclosure of the data according to § 30 paragraph 4 or 5 would allow, or to check whether these requirements are met,
 3. It is obvious that the further processing is in the interest of the data subject and not a reason assuming that, knowing the other purpose, they would refuse their consent,
 4. They for the development, review or modification of automated procedures of the tax authorities is required because
 - a) unchanged data are required or
 - b) Anonymization or pseudonymization of the data not or only with disproportionate Effort is possible.

The use of personal data is particularly necessary if personal data
Data from several different file systems should be clearly linked and the
Creation of suitable test cases is not possible or only possible with disproportionate effort,
 5. It is required for the legal impact assessment because
 - a) unchanged data are required or
 - b) Anonymization or pseudonymization of the data not or only with disproportionate Effort is possible

or
 6. They for the exercise of supervisory, control and disciplinary powers of the tax authority is required. This also applies to the change or use of personal data for training and audit purposes by the tax authorities, unless the interests of the oppose affected person.

In the cases of sentence 1 number 4, the data may only be used for the purposes of development and review or changes to automated processes and must be processed within one year

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Termination of these measures. In the cases of sentence 1 number 6, the data may only be passed through
People are processed who are obliged to maintain tax secrecy in accordance with Section 30.

(2) The further processing of special categories of personal data within the meaning of Article 9 Paragraph 1 of Regulation (EU) 2016/679 is permissible if the requirements of paragraph 1 and a Exceptions exist in accordance with Article 9 paragraph 2 of Regulation (EU) 2016/679 or Section 29b paragraph 2.

§ 30 tax secrecy

- (1) Officials must keep tax secrecy.
- (2) An official violates tax secrecy if he
 1. Personal data of another that him
 - a) in an administrative procedure, an audit procedure or a judicial procedure
Procedures in tax matters,
 - (b) in criminal proceedings for a tax offense or in fine proceedings for one
Tax offense,
 - c) as part of further processing in accordance with Section 29c (1) sentence 1 number 4, 5 or 6 or out
other official cause, in particular by communication from a tax authority or by the
Legally required submission of a tax assessment notice or a certificate of approval from the
Taxable findings
have become known, or
 2. a third-party trade or business secret, which it in one of the procedures mentioned in number 1
has become known
(protected data) disclosed or exploited without authorization or
 3. Unauthorized access to protected data in an automated process if it is for one of the numbers 1

mentioned methods are stored in an automation-based file system.

(3) The officials are equal

1. those particularly obliged for the public service (Section 11 Paragraph 1 No. 4 of the Criminal Code),
- 1a. the persons named in Section 193 (2) of the Court Constitution Act,
- 2nd officially appointed experts,
- 3rd the bearers of offices of the churches and other religious communities, the bodies of the are public law.

(4) The disclosure or utilization of protected data is permitted, provided that

1. it serves to carry out a procedure within the meaning of paragraph 2 number 1 letters a and b,
 - 1a. they are processed by financial authorities in accordance with Section 29c (1) sentence 1 number 4 or 6 serves
 - 1b. they carry out a fine procedure in accordance with Article 83 of Regulation (EU) 2016/679
Scope of this law serves
- 2nd it is expressly approved by federal law,
- 2a. it is prescribed or permitted by European Union law,
- 2 B. they fulfill the statutory tasks of the Federal Statistical Office or for the fulfillment of
Federal laws by the regional statistical offices,
- 2c. it serves the legal impact assessment and the requirements for further processing according to §
29c paragraph 1 sentence 1 number 5,
- 3rd the data subject agrees,
- 4th it serves to conduct criminal proceedings for an act which is not a tax crime and which
knowledge
 - a) have been obtained in proceedings for a tax crime or tax offense;
however, this does not apply to facts that the taxpayer is unaware of the introduction

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of the criminal proceedings or the fine proceedings or which already existed before the initiation of the
Criminal proceedings or the fine proceedings in the taxation proceedings have become known,
or

- b) without a tax liability or without waiving one
The right to refuse to provide information has been obtained,
5. there is an overriding public interest for them; an overriding public interest is by name
given when
 - a) the disclosure is necessary to avert significant disadvantages for the common good or a
Danger to public security, defense or national security or to
Prevention or prosecution of crimes and deliberate serious crimes against body and body
Life or against the state and its institutions,
 - b) Economic crimes are or should be prosecuted according to how they were committed
or because of the extent of the damage caused by them, the economic
Order to significantly disrupt the general public 's trust in the honesty of the
business dealings or on the proper work of the authorities and the public
Facilities to shake considerably, or
 - c) the disclosure is required to correct any untrue publicity
Facts that are likely to significantly shake trust in the administration;
the decision is made by the competent supreme tax authority in agreement with the
Federal Ministry of Finance; the taxpayer should be heard before the correction.

(5) Intentionally incorrect information from the data subject may be made to the law enforcement authorities
be disclosed.

(6) The retrieval of protected data required for one of the procedures referred to in paragraph 2 number 1 in a automation-supported file system are only permitted if he is carrying out a procedure within the meaning of paragraph 2 number 1 letters a and b or the permissible transmission of protected data by a financial authority to the data subject or third parties. To maintain the protection of the data, the Federal Ministry of Finance can grant tax secrecy by ordinance with consent of the Federal Council determine which technical and organizational measures are to be taken against the unauthorized person. Retrieval of data to be taken. In particular, it can make more detailed regulations about the type of data, whose access is permitted, as well as through the circle of public officials who are authorized to access such data. The ordinance does not require the consent of the Federal Council insofar as it applies to motor vehicle tax, air traffic tax, insurance tax, import and export taxes and excise duties. Exception of beer tax, concerns.

(7) Data subject to tax secrecy by an official or this according to paragraph 3 equal persons in accordance with § 87a paragraph 4 or 7 via De-Mail services within the meaning of § 1 of the De-Mail Act, there is no unauthorized disclosure, exploitation and no unauthorized access of data subject to tax secrecy if a short-term automated decryption by the accredited service provider for the purpose of checking for malware and for the purpose of forwarding to the addressee of the De-Mail message.

(8) The establishment of an automated process that allows the comparison of protected data within a tax authority or between different tax authorities is permitted, provided that the further processing or disclosure of this data is permissible and this process is taken into account the legitimate interests of the data subject and the tasks of the financial authorities involved is appropriate.

(9) The financial authorities may only process a protected data from a processor within the meaning of Article 4 number 8 of Regulation (EU) 2016/679 if this data is used exclusively processed by persons who are obliged to maintain tax secrecy.

(10) The disclosure of special categories of personal data within the meaning of Article 9 (1) of the Regulation (EU) 2016/679 by tax authorities to public or non-public bodies is permitted if the requirements of paragraphs 4 or 5 and an exception in accordance with Article 9 paragraph 2 of the Regulation (EU) 2016/679 or according to § 31c.

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(11) Protected data

1. a person who is not obliged to maintain tax secrecy,
2. a public body that is not a tax authority, or
3. a non-public body

disclosed in accordance with paragraphs 4 or 5, the recipient may only save or change this data for the purpose of use or transmit for which they have been disclosed to him. The duty of an official or him, Paragraph 3 equivalent person, to whom the protected data is known through the disclosure to maintain tax secrecy remains unaffected.

footnote

(+++ § 30: For application, see § 18h (6) USStG 1980 +++)

(+++ § 30: For validity see § 87c +++)

Section 30a

Section 31 Notification of tax bases

(1) The tax authorities are obliged to base taxation, tax amounts and tax amounts to bodies under public law, including religious communities, the bodies of public law are to be notified of the setting of such levies on them. Connect tax bases, tax amounts or tax amounts. There is an obligation to notify not if their fulfillment would involve disproportionate effort. The tax authorities may request the names and addresses of their members who: Public corporations may request the names and addresses of their members who: are basically obliged to pay taxes within the meaning of sentence 1, as well as those of the

Tax authority for the corporate tax levied, as far as knowledge of this data is necessary for the performance of public tasks within the responsibility of the corporation and there are no overriding interests worthy of protection of the data subject.

(2) The tax authorities are obliged to protect the data of the data subject protected under Section 30 the statutory social insurance, the Federal Employment Agency and the artists' social security fund, as far as knowledge of this data for the determination of the insurance obligation or the determination of contributions including artist social security is required or the data subject requests a notification poses. The obligation to notify does not exist insofar as it is fulfilled with disproportionate effort would be connected.

(3) The authorities responsible for the administration of property tax are entitled to protect those protected under Section 30 Names and addresses of property owners known when managing property tax for the administration of other taxes as well as for the fulfillment of other public tasks use or the competent courts, authorities or legal entities of the public Right to communicate on request, unless the data subject's overriding legitimate interests oppose.

Section 31a Notices on combating illegal employment and abuse of performance

(1) The disclosure of the data of the data subject protected in accordance with Section 30 is permitted, provided that they

1. for the conduct of criminal proceedings, a fine procedure or another judicial or Administrative procedure with the aim
 - (a) the fight against illegal employment or undeclared work, or
 - b) the decision
 - aa) about granting, withdrawing or revoking a license after Temporary Employment Act or
 - bb) about approval, granting, recovery, reimbursement, continued granting or leaving a benefit from public funds
- or
2. for the assertion of a claim to the restitution of a service from public funds

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is required.

(2) In the cases of paragraph 1, the tax authorities are obliged to the competent body communicate the necessary facts. In the cases of paragraph 1 No. 1 letter b and No. 2, the notification takes place also at the request of the data subject. The obligation to notify according to sentences 1 and 2 does not exist insofar the fulfillment of which would involve disproportionate effort.

Section 31b Notifications on Combating Money Laundering and Terrorist Financing

(1) The disclosure of the data of the data subject protected in accordance with § 30 to the responsible body also permitted without request, provided that it serves one of the following purposes:

1. to conduct criminal proceedings for money laundering or terrorist financing in accordance with Section 1 (1) and 2 of the Money Laundering Act,
2. preventing, detecting and combating money laundering or terrorist financing in accordance with § 1 Paragraphs 1 and 2 of the Money Laundering Act,
3. carrying out a fine procedure pursuant to Section 56 of the Money Laundering Act against obligated parties pursuant to Section 2 Paragraph 1 points 13 to 16 of the Money Laundering Act,
4. The taking of measures and orders according to § 51 paragraph 2 of the Money Laundering Act Obligated according to § 2 paragraph 1 number 13 to 16 of the Money Laundering Act or
5. the execution of tasks according to § 28 paragraph 1 of the Money Laundering Act by the central office for Financial transaction inquiries.

(2) The financial authorities have the central office for financial transaction investigations immediately regardless of the amount, if there are facts that indicate that

1. it is in the case of assets which are related to the facts to be communicated, is the subject of a criminal offense pursuant to Section 261 of the Criminal Code, or
2. the assets are related to terrorist financing.

Notices to the Central Office for Financial Transaction Inquiries are electronic
To reimburse data transmission; a secure procedure must be used here that safeguards confidentiality and Data record integrity guaranteed. In the event of a data transmission fault, there is an exception Notification by post possible. Section 45 subsections 3 and 4 of the Money Laundering Act apply accordingly.

(3) The financial authorities must immediately inform the competent administrative authority of such facts that suggest that

1. an obligated party pursuant to Section 2 subsection 1 numbers 13 to 16 of the Money Laundering Act an administrative offense committed or commits pursuant to Section 56 of the Money Laundering Act or
2. the preconditions for taking measures and orders according to § 51 paragraph 2 of the Money Laundering Act vis-à-vis obligated persons according to § 2 paragraph 1 number 13 to 16 of the Money Laundering Act are given.

(4) Section 47 subsection 3 of the Money Laundering Act applies accordingly.

Section 31c processing of special categories of personal data by tax authorities statistical purposes

(1) Deviating from Article 9 paragraph 1 of Regulation (EU) 2016/679 is the processing of special categories personal data within the meaning of Article 9 paragraph 1 of Regulation (EU) 2016/679 by financial authorities also permitted for statistical purposes without the consent of the data subject if the processing is too is necessary for these purposes and the interests of the controller in processing the interests the data subject significantly outweigh the exclusion of processing. The person in charge sees appropriate and specific measures to safeguard the interests of the data subject; § 22 paragraph 2 Sentence 2 of the Federal Data Protection Act applies accordingly.

(2) The rights of the data subjects provided for in Articles 15, 16, 18 and 21 of Regulation (EU) 2016/679 Person are limited in so far as these rights are expected to achieve statistical purposes make impossible or seriously impair and the limitation for the fulfillment of statistical purposes necessary is.

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(3) In addition to the measures mentioned in § 22 paragraph 2 sentence 2 of the Federal Data Protection Act Special categories of personal data processed for statistical purposes within the meaning of the article 9 paragraph 1 of Regulation (EU) 2016/679 to be pseudonymized or anonymized as soon as this is possible. The purpose of the statistics is possible, unless the legitimate interests of the data subject conflict with this. Until then, the characteristics must be saved separately, with which individual details about personal or factual Relationships can be assigned to a specific or determinable person. You may with the Individual details can only be merged if the statistical purpose so requires.

Fifth section Limitation of liability for public officials

Section 32 Limitation of liability for public officials

Is the result of a breach of duty by a public official

1. a tax or ancillary tax payment is not levied, levied or set too low or too late driven or
2. wrongly granted a tax refund or tax refund or
3. a tax base or a tax participation is not set too low or too late,

it can only be claimed if the breach of duty or duty is punished is threatened.

Sixth section

Rights of the data subject**Section 32a of the tax authority's duty to provide information when collecting personal data data subjects**

(1) The duty of the tax authority to inform the data subject in accordance with Article 13 paragraph 3 of the Regulation (EU) 2016/679 exists in addition to that in Article 13 paragraph 4 of Regulation (EU) 2016/679 exception not mentioned if the information about the intended further processing is given or revelation

1. the proper fulfillment of the tasks within the competence of the financial authorities in
Within the meaning of Article 23 paragraph 1 letter d to h of Regulation (EU) 2016/679 and the Interests of the tax authorities in the failure to provide the information the interests of the data subject predominate,
2. endanger public security or order or otherwise the wellbeing of the federal government or a state
Would cause disadvantages and the interests of the tax authority in the failure to provide the information Interests of the data subject outweigh
3. the legal entity of the tax authority in the assertion, exercise or defense of civil law
Claims or in civil defense claims made against him in defense
Within the meaning of Article 23 paragraph 1 letter j of Regulation (EU) 2016/679 and the Tax authority is not required to provide information under civil law, or
4. would endanger the confidential disclosure of protected data to public authorities.

(2) The proper fulfillment of the tasks within the competence of the financial authorities in the sense of Article 23 paragraph 1 letter d to h of Regulation (EU) 2016/679 is particularly at risk if the Providing information

1. could put the data subject or third party in a position,
 - a) to disguise tax-relevant matters,
 - b) to smudge tax significant traces or
 - c) Type and scope of the fulfillment of tax cooperation obligations to the knowledge of the
To hire tax authorities

or

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2. Conclusions about the design of automation-based risk management systems or planned ones
Allow control or inspection measures

and thus the discovery of tax-relevant matters would be made considerably more difficult.

(3) If the person concerned is not informed in accordance with paragraph 1, the tax authority takes action appropriate measures to protect the legitimate interests of the data subject.

(4) Not notified in the cases of paragraph 1 because of a temporary Hindrance, the tax authority comes to the information obligation taking into account the specific Circumstances of processing within a reasonable period after the reason for obstruction ceases to exist, at the latest within two weeks, after.

(5) The provision of information relates to the transfer of personal data by financial authorities to the Office for the Protection of the Constitution, the Federal Intelligence Service, the Military Shield Service and, insofar as the Federal security is affected, other authorities of the Federal Ministry of Defense, it is only with Permission from these bodies permitted.

Section 32b Duty to inform the tax authority if personal data is not with the data subject were raised

(1) The duty of the tax authority to inform the data subject in accordance with Article 14 paragraphs 1, 2 and 4 of the Regulation (EU) 2016/679 exists in addition to those in Article 14 paragraph 5 of Regulation (EU) 2016/679 and § Exceptions referred to in 31c paragraph 2,

1. as far as the provision of information
 - a) the proper fulfillment of the responsibility of the tax authorities or other public
 - Administrative tasks within the meaning of Article 23 paragraph 1 letters d to h of Regulation (EU) Would endanger 2016/679 or
 - b) endanger public security or order or otherwise the wellbeing of the federal government or one Country would cause disadvantages

or

2. if the data, its origin, its recipient or the fact of its processing according to § 30 or one other legal regulation or its nature, in particular due to predominantly legitimate Interests of a third party within the meaning of Article 23 paragraph 1 letter i of Regulation (EU) 2016/679, must be kept secret

and therefore the interest of the data subject in the provision of information must withdraw. Section 32a Paragraph 2 applies accordingly.

(2) The provision of information relates to the transfer of personal data by financial authorities to the Office for the Protection of the Constitution, the Federal Intelligence Service, the Military Shield Service and, insofar as the Federal security is affected, other authorities of the Federal Ministry of Defense, it is only with Permission from these bodies permitted.

(3) If the person concerned is not informed in accordance with paragraphs 1 or 2, the Tax authority appropriate measures to protect the legitimate interests of the data subject.

Section 32c Right of information of the data subject

(1) The right of the data subject to obtain information from a financial authority in accordance with Article 15 of the Regulation (EU) 2016/679 does not exist so far

1. the person concerned is not to be informed in accordance with section 32b subsection 1 or 2,
2. the information provided to the legal entity of the tax authority in the assertion, exercise or Defense of civil claims or in the defense against him
 - civil law claims within the meaning of Article 23 paragraph 1 letter j of Regulation (EU) 2016/679 would affect; The financial authority's duty to provide information under civil law remains unaffected,
3. the personal data

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- a) are only stored because they are not due to statutory retention requirements may be deleted, or
 - b) serve exclusively for data backup or data protection control purposes
- and the provision of information would require a disproportionate effort and processing is excluded for other purposes by suitable technical and organizational measures.

(2) In the application for information in accordance with Article 15 of Regulation (EU) 2016/679, the data subject should disclose Art the personal data about which information is to be given.

(3) The personal data are neither automated nor in non-automated file systems stored, the information will only be provided if the data subject provides information that makes it difficult to find the Enable data, and the effort required to provide the information is not out of proportion to that interest in information asserted by the data subject.

(4) The refusal to provide information must be justified to the data subject, unless so by communicating the factual and legal reasons on which the decision is based, with the purpose of the refusal to provide information would be jeopardized. The for the purpose of providing information to the Data subject and data stored for their preparation may only be used for this purpose and for purposes data protection controls are processed; For other purposes, processing is in accordance with the article 18 of Regulation (EU) 2016/679.

(5) If the data subject is not provided with information by a financial authority, he is on request

the data subject or the Federal Commissioner for Data Protection and Freedom of Information to be granted, unless the competent supreme tax authority determines in individual cases that the Federal or state security would be jeopardized. The communication from the Federal Commissioner for data protection and freedom of information to the data subject about the outcome of the data protection law examination must not allow conclusions to be drawn about the state of knowledge of the tax authority, unless this agrees to further information.

Section 32d Form of information or provision of information

(1) Insofar as Articles 12 to 15 of Regulation (EU) 2016/679 do not contain any regulations, the Tax authority according to the procedure, in particular the form of information or the provision of information due discretion.

(2) The tax authority may discharge its duty to inform the data subject in accordance with Article 13 or 14 of the Fulfill Regulation (EU) 2016/679 also by providing the information to the public, insofar as this means that no personal data is published.

(3) The financial authority provides the data subject with the information on the collection or processing personal data in accordance with Article 13 or 14 of Regulation (EU) 2016/679 electronically or provided by person concerned, the information pursuant to Article 15 of Regulation (EU) 2016/679 electronically is Section 87a (7) or 8 apply accordingly.

Section 32e Relationship to other claims for information and access

As far as the data subject or a third party according to the Freedom of Information Act of September 5, 2005 (Federal Law Gazette I p. 2722) as amended or according to the corresponding laws of the federal states the tax authority is entitled to access to information, Articles 12 to 15 of Regulation (EU) apply 2016/679 in conjunction with sections 32a to 32d accordingly. Further information claims about In this respect, tax data are excluded. Section 30 subsection 4 number 2 does not apply in this respect.

Section 32f Right to correction and deletion, right to object

(1) If the correctness of personal data is contested by the data subject and can neither determine the accuracy or inaccuracy of the data applies in addition to Article 18 paragraph 1 letter a of Regulation (EU) 2016/679 that this does not restrict processing, as far as the data are based on an administrative act that can no longer be canceled, changed or corrected. The unsettled facts are to be recorded in a suitable manner. The disputed data may only be given with a hint are processed on this.

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(2) Is deletion in the case of non-automated data processing due to the special nature of the Storage is not possible or only possible with disproportionate effort and is in the interest of those concerned If the person concerned is considered minor at the time of deletion, the data subject has the right and the obligation the financial authority for the deletion of personal data in accordance with Article 17 paragraph 1 of Regulation (EU) 2016/679 in addition to the exceptions mentioned in Article 17 (3) of Regulation (EU) 2016/679. In this case, the deletion is replaced by the restriction of processing in accordance with Article 18 of the Regulation (EU) 2016/679. Sentences 1 and 2 do not apply if the personal data have been processed unlawfully.

(3) In addition to Article 18 paragraph 1 letters b and c of Regulation (EU) 2016/679, paragraph 2 sentences 1 and 2 accordingly in the case of Article 17 paragraph 1 letters a and d of Regulation (EU) 2016/679, as long and as far as the tax authority has reason to believe that deletion is worth protecting Interests of the data subject would be impaired. The tax authority will inform the data subject about the restriction of processing, unless the information proves to be impossible or one would require disproportionate effort.

(4) In addition to Article 17 paragraph 3 letter b of Regulation (EU) 2016/679, paragraph 2 applies accordingly in the case of Article 17 paragraph 1 letter a of Regulation (EU) 2016/679, if a deletion is contractual There are conflicting retention periods.

(5) The right to object pursuant to Article 21 (1) of Regulation (EU) 2016/679

There is no tax authority insofar as there is an overriding public interest in the processing that the interests of the data subject outweigh, or a legal obligation to process them.

Seventh section

Data protection supervision, judicial legal protection in data protection law Affairs

§ 32g data protection officer of the tax authorities

For those to be designated by tax authorities in accordance with Article 37 of Regulation (EU) 2016/679 Data protection officers apply § 5 paragraphs 2 to 5 and §§ 6 and 7 of the Federal Data Protection Act corresponding.

Section 32h Data protection supervision, data protection impact assessment

(1) The Federal Commissioner for Data Protection and Freedom of Information according to § 8 of the The Federal Data Protection Act is responsible for the supervision of the financial authorities with regard to the Processing of personal data in the scope of this law. Sections 13 to 16 of the Federal Data Protection Act apply accordingly.

(2) Develops a financial authority automated procedures for processing personal data in the The scope of this law for the financial authorities of other countries or the federal government is also incumbent on it the data protection impact assessment according to Article 35 of Regulation (EU) 2016/679. So much for the process by the tax authorities of the federal states and the federal government with regard to the functions relevant to data protection are adopted unchanged, the data protection impact assessment also applies to those taking over Tax authorities.

(3) State law can determine that the Federal Commissioner for Data Protection and freedom of information for the supervision of the processing of personal data in the framework state or local tax laws is responsible, insofar as the data processing is based on is based on federally regulated taxation bases or on nationwide stipulations and the administrative costs of the Federal Commissioner for the Data protection and freedom of information are borne by the respective country.

Section 32i Judicial Legal Protection

(1) For disputes about rights under Article 78 (1) and (2) of Regulation (EU) 2016/679 regarding the processing according to § 30 of protected data between a public body concerned according to § 6 paragraph 1 to 1c and paragraph 2 or their legal entity, an affected non-public body according to § 6 paragraph 1d

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and 1e or a data subject and the competent supervisory authority of the federal government or a country given the financial legal process. Sentence 1 does not apply in the cases of § 2a paragraph 4.

(2) For complaints by the data subject regarding the processing of personal data Financial authorities or against their processors due to a violation of data protection law Provisions within the scope of Regulation (EU) 2016/679 or the rights contained therein The person concerned has the financial legal process.

(3) Has the according to the Federal Data Protection Act or according to the state law for the supervision of others public authorities or non-public authorities competent supervisory authority a legally binding Decision that requires a participation of another public body or a non-public Negative to tax authorities according to this law or the tax laws in whole or in part, the competent tax authority can sue for the existence of an obligation to cooperate. The spot, whose obligation to cooperate is enforced by the tax authority must be added.

(4) In the cases of paragraphs 1 to 3, the Finanzgerichtsordnung is in accordance with paragraphs 5 to 10 to apply.

(5) For proceedings according to paragraph 1 sentence 1 and paragraph 3, the tax court is responsible locally, in its district the relevant supervisory authority is based. The tax court is local for proceedings under paragraph 2 responsible, in whose district the defendant tax authority has its registered office or the defendant processor Has seat.

(6) Are involved in a procedure under paragraph 1 sentence 1

1. the public or non-public body or the person concerned as the applicant or applicant,
2. the competent supervisory authority of the federal or state government as defendant or respondent,
3. the party invited in accordance with Section 60 of the Financial Court Regulations and
4. the supreme federal or state tax authority that complies with the procedure under § 122 paragraph 2 of the Finanzgerichtsordnung has joined.

(7) Are involved in a procedure under paragraph 2

1. the data subject as a claimant,
2. the tax authority or processor as defendant or respondent,
3. the party invited in accordance with Section 60 of the Financial Court Regulations and
4. the supreme federal or state tax authority that complies with the procedure under § 122 paragraph 2 of the Finanzgerichtsordnung has joined.

(8) Are involved in a procedure under paragraph 3

1. the competent tax authority as the applicant,
2. the supervisory authority of the federal government or a country that has issued the legally binding decision, as defendant or respondent,
3. the body whose duty to cooperate is asserted by the tax authority, and
4. the supreme federal or state tax authority that complies with the procedure under § 122 paragraph 2 of the Finanzgerichtsordnung has joined.

(9) A preliminary procedure does not take place.

(10) In proceedings under paragraph 1 sentence 1, a lawsuit or an application has suspensive effect. The responsible The supervisory authority may not vis-à-vis a financial authority, its legal entities or its processors order immediate execution.

Section 32j Application for a judicial decision in the event that an unlawfulness is assumed Adequacy decision of the European Commission

Does the Federal Commissioner for Data Protection and Freedom of Information or any State law responsible for the control of data protection an adequacy decision of

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European Commission, on the validity of which it is concerned when deciding on a complaint Person arrives unlawful with regard to the processing of personal data, then § 21 of the Federal Data Protection Act.

Second part Tax liability law

first section

Taxpayer

§ 33 taxpayer

(1) A taxpayer is whoever owes a tax, is liable for a tax, a tax for the account of a third party withhold and pay who has to file a tax return, provide security, books and Keep records or perform other obligations imposed by tax laws.

(2) A taxpayer is not one who provides information on a foreign tax matter, presents documents To issue expert reports or to enter property, business and operating premises has to allow.

§ 34 Obligations of the legal representatives and the asset managers

(1) The legal representatives of natural and legal persons and the managing directors of not Legally competent associations of persons and assets must fulfill their tax obligations. she In particular, they must ensure that taxes are paid from the funds they manage.

(2) Insofar as unincorporated associations without a manager are members, or Partners to fulfill the obligations within the meaning of paragraph 1. The tax authority can contact each member or hold every partner. For non-legal assets, sentences 1 and 2 apply with the Provided that those who are entitled to the assets have to fulfill the tax obligations.

(3) If asset management is available to persons other than the owners of the property or their owners to legal representatives, the asset managers have the obligations specified in paragraph 1, insofar as their Administration is enough.

Section 35 Obligations of the right of disposal

Anyone who acts as a person entitled to dispose in their own or someone else's name has the obligations of a statutory Representative (Section 34 (1)), insofar as he can legally and actually fulfill them.

§ 36 Expiry of the power of representation

The expiry of the power of representation or of the power of disposal leaves those which have arisen pursuant to Sections 34 and 35 Obligations unaffected insofar as these relate to the period in which the power of representation or power of disposal has existed and as far as the obligated party can fulfill them.

second part

Tax liability

§ 37 claims from the tax liability

(1) Claims from the tax liability relationship are the tax claim, the tax refund claim, the Liability claim, the right to an additional tax benefit, the reimbursement right according to paragraph 2 as well as the tax refund claims regulated in individual tax laws.

(2) Is a tax, a tax refund, an amount of liability or a tax fringe benefit without legal reason has been paid or repaid, the person on whose account the payment has been effected to the beneficiary a claim for reimbursement of the paid or amount repaid. This also applies if the legal reason for payment or repayment falls away later. In the event of assignment, pledging or attachment, the claim is also directed against the Assigners, pledges or garnishment debtors.

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§ 38 Origin of the claims from the tax liability

The claims from the tax liability arise as soon as the fact to which this is realized Law ties the obligation to perform.

§ 39 attribution

(1) Economic goods are attributable to the owner.

(2) Notwithstanding paragraph 1, the following provisions apply:

1. A person other than the owner exercises actual control over an asset in such a way that he usually acts on the owner for the normal useful life the economic good can be economically excluded, the economic good is to be attributed to him. At Trust assets are the assets of the trustor, the security property Protection seller and attributable to owner-owned owner.
2. Economic goods that are owned by several people as a whole are allocated proportionately to those involved, insofar as a separate attribution is required for taxation.

Section 40 Illegal or immoral behavior

For taxation it is irrelevant whether a behavior that constitutes the offense of a tax law entirely or partially fulfilled, contrary to a legal requirement or prohibition or contrary to common decency.

Section 41 Ineffective legal transactions

(1) If a legal transaction is or becomes ineffective, this is irrelevant for taxation purposes. to the extent and as long as the parties nonetheless enter the economic result of this legal transaction and let exist. This does not apply unless something different results from the tax laws.

(2) Apparent transactions and bogus transactions are irrelevant for taxation. Is through a sham shop another legal transaction is hidden, the hidden legal transaction is decisive for taxation.

Section 42 Abuse of legal design options

(1) The tax law cannot be circumvented by misuse of the legal options become. Is the existence of a provision in an individual tax law fulfilled, which is the prevention of If tax avoidance is used, the legal consequences are determined in accordance with that provision. Otherwise arises the tax claim in the event of misuse within the meaning of paragraph 2 as it does in the case of a appropriate legal design arises for economic transactions.

(2) An abuse exists if an inadequate legal design is chosen, which the Taxpayer or a third party compared to a reasonable design compared to one legally leads not provided tax advantage. This does not apply if the taxpayer is responsible for the chosen design proves non-tax reasons, which are remarkable in the overall picture of the circumstances.

footnote

(+++ § 42: For application see Art. 97 § 7 AOEG 1977 +++)

Section 43 tax debtors, tax creditors

Tax laws determine who is the tax debtor or creditor of a tax refund. you decide also whether a third party has to pay the tax for the account of the tax debtor.

Section 44 joint debtor

(1) Persons who owe the same benefit from the tax liability or are liable for it or that are to be invested together as a tax are joint and several debtors. Unless otherwise stated is, each joint debtor owes the entire service.

(2) Fulfillment by a joint debtor also applies to the other debtors. The same goes for for offsetting and for security provided. Other facts only work for and against him

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Joint and several debtor, in whose person you are entering. The provisions of sections 268 to 280 on the limitation of Enforcement in cases of joint assessment remain unaffected.

Section 45 General succession

(1) In the case of universal succession, the claims and debts from the tax liability relationship go to Legal successor about. However, this does not apply to penalty payments for succession.

(2) Heirs have for the debts to be paid from the estate according to the regulations of the civil To be legally responsible for the heir's liability for inheritance obligations. Regulations by which one heirs' liability under tax law remains unaffected.

Section 46 Assignment, pledging, attachment

(1) Claims for reimbursement of taxes, liability amounts, additional tax benefits and Tax refunds can be assigned, pledged and attached.

(2) However, the assignment will only become effective if the creditor in the form prescribed in paragraph 3 reports to the competent tax authority after the claim arises.

(3) The assignment is to the competent tax authority, stating the assignee, the assignee as well as the type and amount of the assigned claim and the reason for assignment on an official to display the prescribed form. The notification is the responsibility of the assignor and the assignee sign.

(4) The business acquisition of reimbursement or remuneration claims for the purpose of confiscation or other exploitation for your own account is not permitted. This does not apply to the cases of Assignment of security. For the business acquisition and business confiscation of security Assigned claims are only authorized to companies that are permitted to conduct banking business.

(5) If the assignment is notified to the tax authority, the assignor and assignee must notify the Tax authority against the indicated assignment against itself, even if it does not take place or is not effective or is void due to a violation of paragraph 4.

(6) A garnishment and transfer order or a garnishment and confiscation order may not be waived before the claim arises. A garnishment and Transfer orders or seizure and confiscation orders are void. The regulations of Paragraphs 2 to 5 apply mutatis mutandis to the pledge.

(7) In the case of attachment of a claim for reimbursement or remuneration, the tax authority applies which is based on the claim decided or has to decide, as a third party debtor within the meaning of §§ 829, 845 of the Code of Civil Procedure.

Section 47

Claims from the tax liability relationship expire in particular through payment (§§ 224, 224a, 225), Offsetting (§ 226), remission (§§ 163, 227), statute of limitations (§§ 169 to 171, §§ 228 to 232), further by the entry of the Condition for claims with a resolving effect.

Section 48 Third party performance, third party liability

(1) Services from the tax liability towards the tax authority can also be effected by third parties become.

(2) Third parties can contractually undertake to stand up for services within the meaning of paragraph 1.

Section 49

In the case of missing persons, the day is the day of death for taxation, upon the expiry of which the decision on the Declaration of death of the missing person becomes final.

§ 50 expiry and unconditional excise duty, transfer of conditional Excise duty

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(1) Are tax benefits granted under the excise law on the condition that excise goods are used for a special purpose, the tax expires in accordance with the benefit in whole or in part, if the condition occurs or if the goods perish without the tax becoming unconditional beforehand.

(2) The conditional tax liability is transferred to the entitled purchaser if the goods are from Tax debtor before the condition occurs within the scope of the intended purpose be passed on.

(3) The tax is unconditionally

1. if the goods are used contrary to the intended purpose or no longer can be fed. If the whereabouts of the goods cannot be determined, they are not considered to be the intended use if the beneficiary does not prove that it was supplied have been,
2. in other statutory cases.

Third section Tax-privileged purposes

Section 51 General

(1) The law grants a tax benefit because a corporation is exclusive and direct pursued charitable, charitable or church purposes (tax-privileged purposes), the following apply Regulations. Under corporations are the corporations, associations of persons and wealth to understand in the sense of the corporation tax law. Functional subdivisions (departments) of Corporations are not considered to be independent tax subjects.

(2) If the tax-privileged purposes are realized abroad, the tax relief assumes that natural persons who have their domicile or habitual residence within the scope of this law have, be promoted or the activity of the corporation in addition to the realization of the tax-privileged Purposes can also contribute to the reputation of the Federal Republic of Germany abroad.

(3) A tax concession also requires that the corporation according to its articles of association and its actual management no efforts within the meaning of § 4 of the Federal Constitution Protection Act promotes and does not contravene the idea of international understanding. For corporations that are in the The federal or state's constitutional protection report is listed as an extremist organization rebuttable to assume that the requirements of sentence 1 are not met. The tax authority shares Facts that suspect efforts within the meaning of Section 4 of the Federal Constitutional Protection Act or the Violating the idea of international understanding, the constitutional protection authority with.

footnote

(+++ § 51: For application see Art. 97 § 1d Abs. 2 AÖEG 1977 +++)

Section 52 Charitable purposes

(1) A corporation pursues non-profit purposes, if its activity is aimed at the general public to promote selflessly in material, spiritual or moral fields. Promotion of the general public is not given when the group of people benefiting from the funding is firmly closed, for example Belonging to a family or to the workforce of a company, or as a result of its demarcation, especially small, according to spatial or professional characteristics. A promotion the general public does not exist simply because a body uses its resources to a body of public law.

(2) Under the conditions of paragraph 1, the following must be recognized as general public funding:

1. promoting science and research;
- 2nd promoting religion;

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- 3rd the promotion of public health and public health, in particular the prevention and control of communicable diseases, including by hospitals in the sense of Section 67, and animal diseases;
- 4th the promotion of youth and elderly care;
5. the promotion of art and culture;
6. the promotion of monument protection and monument preservation;
7. the promotion of education, popular and vocational training, including student aid;
- 8th. the promotion of nature conservation and landscape conservation within the meaning of the Federal Nature Conservation Act and the nature conservation laws of the federal states, environmental protection, coastal protection and Flood protection;
9. the promotion of the welfare system, in particular the purposes of the officially recognized associations of the free welfare (Section 23 of the VAT Implementing Ordinance), its sub-associations and their affiliated institutions and institutions;
10. the promotion of aid for the politically, racially or religiously persecuted, for refugees, displaced persons,

Repatriates, late repatriates, war victims, survivors of the war, war victims and prisoners of war, Civilian and disabled people and help for crime victims; Promotion of memory
Persecuted, war and disaster victims; Promotion of the search service for missing persons;

11. promoting life-saving rescue;
12. the promotion of fire, work, disaster and civil protection as well as accident prevention;
13. the promotion of international attitudes, tolerance in all areas of culture and
Concept of international understanding;
14. the promotion of animal welfare;
15. the promotion of development cooperation;
16. promoting consumer advice and protection;
17. promoting care for prisoners and former prisoners;
18. promoting equality between women and men;
19. promoting the protection of marriage and family;
20. the promotion of crime prevention;
21. the promotion of sport (chess is considered sport);
22. the promotion of home care and home studies;
23. the promotion of animal breeding, plant breeding, allotment gardening, traditional customs
including carnival, Shrovetide and Mardi Gras, soldiers and reservists,
amateur radio, model flying and dog sports;
24. the general promotion of democratic governance within the scope of this law; For this
efforts that only pursue certain individual interests of a civic nature or that do not belong
are limited to the area of local politics;
25. promoting civic engagement in favor of charitable, charitable and
church purposes.

If the purpose pursued by the corporation does not fall under sentence 1, but the general public on material, mentally or morally appropriate selflessly, this purpose can be for non-profit be explained. The highest financial authorities of the federal states each have a financial authority within the meaning of the Financial management law to determine who is responsible for decisions under sentence 2.

footnote

(+++ § 52: For first-time use from 1.1.2007 see Art. 97 § 1d AOEG 1977 +++)

Section 53 Charitable purposes

A corporation selflessly pursues charitable purposes when its activity is aimed at people support,

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1. who are dependent on the help of others due to their physical, mental or mental state
or
2. whose remuneration is not higher than four times the standard rate of social assistance within the meaning of § 28 of the Twelfth Book of the Social Code; in the case of a single person or a single parent replaces the Four times five times the standard rate. This does not apply to people whose assets are sustainable Improvement of their maintenance is sufficient and can be expected to use it for this. At Persons whose economic situation has become an emergency for special reasons are allowed to Payments or assets exceed the stated limits. References within the meaning of this provision are
 - a) income within the meaning of section 2 (1) of the Income Tax Act and
 - b) other remuneration intended or suitable for maintenance purposes,
 all household members. Paid and received maintenance payments must also be taken into account. The economic need for help in the above sense is for recipients of benefits the Second or Twelfth Book of the Social Code, the Housing Allowance Act, for recipients of Benefits according to § 27a of the Federal Supply Act or according to § 6a of the Federal Child Benefits Act

to be regarded as proven. The corporation can provide evidence with the help of each Notification of performance, which is decisive for the support period, or with the help of the confirmation of the social service provider. At the request of the corporation, proof of economic need for help are waived if due to the special nature of the granted Assistance is ensured that only economically needy people in the above Senses are supported; § 60a paragraphs 3 to 5 apply to the notification of waiver of proof corresponding.

Section 54 Ecclesiastical purposes

(1) A corporation pursues ecclesiastical purposes if its activity is aimed at one Religious community, which is a body under public law, selflessly to promote.

(2) These purposes include, in particular, the establishment, decoration and maintenance of Churches and parishes, the holding of services, the training of Clergy, giving religious instruction, burial and keeping the memory of the dead, further the administration of church property, the salaries of clergymen, church officials and church servants who Old age and disabled care for these people and the care of their widows and orphans.

Section 55 selflessness

(1) Funding or support is done selflessly, if not primarily own economic purposes - for example commercial or other commercial purposes - are pursued and if the following requirements are met:

1. The funds of the corporation may only be used for the statutory purposes. The members or Shareholders (members within the meaning of these regulations) may not share in the profits and in their capacity as members also receive no other benefits from the funds of the corporation. The corporation may not use their funds either for direct or indirect support or promotion of political Use parties.
2. The members are allowed upon leaving or upon dissolution or cancellation of the corporation no more than their paid-up capital shares and the ordinary value of their contributions in kind get back.
3. The corporation may not incur any person through expenses that are alien to the purpose of the corporation, or favor by disproportionately high remuneration.
4. If the corporation is dissolved or abolished or if its previous purpose ceases to exist, this may Assets of the corporation, insofar as it is the paid-up capital shares of the members and the common Value of contributions in kind made by members exceeds, only for tax-privileged purposes are used (principle of tied assets). This requirement is also met if that Assets of another tax-privileged body or a legal entity of the public Right to be transferred for tax-privileged purposes.
5. Subject to § 62, the corporation must fundamentally promptly for its tax-privileged persons use statutory purposes. Use in this sense is also the use of funds for the acquisition or production of assets that serve statutory purposes.

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The funds are used in a timely manner if the funds are paid no later than after the inflow two calendar or marketing years used for tax-privileged statutory purposes become.

(2) When determining the common value (Paragraph 1 Nos. 2 and 4), it depends on the circumstances Date on which the contributions in kind were made.

(3) The regulations that concern the members of the corporation (paragraph 1, numbers 1, 2 and 4) apply to foundations for the founders and their heirs, in commercial enterprises of legal entities under public law for the corporation analogously, but with the proviso that in the case of assets that are in accordance with § 6 paragraph 1 Number 4 sentence 4 of the Income Tax Act is taken from business assets at book value the book value of the withdrawal takes the place of the normal value.

footnote

(+++ § 55 Abs. 1 No. 5: Applicable from 1.1.2000 according to Art. 97 § 1a Abs. 3 AOEG 1977 +++)
 (+++ § 55 Paragraph 1 No. 4 Clause 2 and Paragraph 3: For application see Art. 97 § 1d Paragraph 3 AOEG 1977 +++)

§ 56 exclusivity

Exclusivity exists if a corporation only uses its tax-privileged statutory purposes tracked.

Section 57 immediacy

(1) A corporation directly pursues its tax-privileged statutory purposes if it itself realized these purposes. This can also be done by assistants if, according to the circumstances of the If, in particular, according to the legal and factual relationships that exist between the corporation and the Aid exist, the work of the person to be regarded as the body's own work.

(2) A corporation, in which tax-privileged corporations are grouped, becomes a corporation pursues directly tax-privileged purposes, assimilated.

Section 58 Tax-harmless operations

The tax relief is not excluded by the fact that

1. one body means to achieve the tax-privileged purposes of another Corporation or for the realization of tax-privileged purposes by a legal person procured under public law; the procurement of funds for an unlimited taxpayer A corporation governed by private law requires that it itself is tax-privileged,
- 2nd a corporation partly transfers its funds to another, also tax-privileged corporation or a legal entity under public law for use for tax-privileged purposes turns to
- 3rd a corporation its surplus of income over expenses from asset management, all or part of their profits from economic operations and beyond a maximum of 15 percent of their other funds to be used promptly in accordance with section 55 (1) number 5 another tax-privileged body or a legal entity of the public Turned right to assets. Those to be realized from the income from the property Tax - privileged purposes must comply with the tax - privileged purposes of the corresponding corporation. The appropriations and their income according to this number may not be used for further transfers of funds within the meaning of the first sentence,
- 4th a corporation transfers its workforce to another person, company, facility or entity legal entity under public law for tax-privileged purposes,
5. a corporation belonging to another, also tax - privileged corporation or to a legal entity under public law for use for tax-privileged purposes,
6. a foundation uses part, but no more than a third, of its income to contribute to to entertain the founder and his closest relatives in an appropriate manner, to look after their graves and to honor her memory

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7. a corporation holds social gatherings that are compared to their tax-privileged Activities are of minor importance,
- 8th. a sports club promotes paid sports in addition to unpaid sports,
9. a foundation set up by a local authority to fulfill its tax-privileged purposes Awards grants to commercial enterprises,
10. a corporation means to acquire company rights to maintain the percentage participation to corporations in the year of inflow. This purchase reduces the amount of the reserve according to § 62 paragraph 1 number 3.

footnote

(+++ § 58: For the first-time application from 1.1.2007 see Art. 97 § 1d AOEG 1977 +++)
 (+++ § 58 No. 1: Applicable from 1.1.2001 in accordance with Art. 97 § 1a Paragraph 1 and § 1d Paragraph 3 AOEG 1977 +++)

(+++ § 58 Abs. 1 Nr. 1 bis 4: For application see Art. 97 § 1d Abs. 3 AOEG 1977 +++)

Section 59 Prerequisite for tax relief

The tax benefit is granted if the articles of association, the foundation business or other Constitution (statute in the sense of these regulations) shows which purpose the corporation pursues that this Purpose meets the requirements of sections 52 to 55 and that it is exclusively and directly pursued; the actual management must comply with these statutes.

Section 60 Requirements for the articles of association

(1) The purposes of the articles of association and the way in which they are to be implemented must be so precisely determined that, on the basis of the Statutes can be checked whether the statutory requirements for tax benefits exist are. The articles of association must contain the stipulations specified in Appendix 1.

(2) The articles of association must meet the requirements stipulated in corporate tax and corporate tax Trade tax throughout the entire assessment or assessment period, with other taxes in Correspond to the time the tax was incurred.

footnote

(+++ § 60 Abs. 1 Sentence 2: For application see Art. 97 § 1f Abs. 2 AOEG 1977 +++)

Section 60a Determination of the statutory requirements

(1) Compliance with the statutory requirements according to §§ 51, 59, 60 and 61 is separate detected. The establishment of the statutes is for the taxation of the corporation and the Taxpayers who make donations and membership fees to the corporation binding.

(2) The statutes are determined

1. at the request of the corporation or
2. ex officio in the assessment of corporate income tax if no determination has been made so far is.

(3) The binding effect of the determination ceases to apply from the point in time at which the legislation on which the Determination is based, canceled or changed.

(4) If there is a change in the circumstances that are significant for the determination, the determination must be made with Effect from the time the circumstances change.

(5) Material errors in the notice of determination regarding the constitutionality can take effect from Calendar year that follows the announcement of the annulment of the finding. Section 176 applies accordingly, unless there are calendar years to change after the announcement of the relevant decision of a federal supreme court.

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Section 61

(1) A tax-sufficient asset commitment (Section 55 (1) No. 4) exists if the purpose for which the Assets used in the event of dissolution or cancellation of the corporation or in the event that its previous purpose no longer applies should be determined in the statutes so precisely that it can be checked based on the statutes whether the Is intended for tax purposes.

(2) (dropped)

(3) If the provision on tied assets is subsequently changed so that it meets the requirements of section 55 (1) no. 4 no longer applies, it is deemed to be insufficient for tax purposes right from the start. Section 175 para. 1 sentence 1 number 2 is to be applied with the proviso that tax assessments are issued, repealed or changed insofar as they relate to taxes that are due within the last ten calendar years prior to the change in the

Determination of tied assets have arisen.

footnote

(+++ § 61: For the first-time application from 1.1.2007 see Art. 97 § 1d AOEG 1977 +++)

Section 62 Reserves and accumulation of assets

(1) Corporations can use all or part of their funds

1. Allow a reserve, insofar as this is necessary, for its tax-privileged, statutory purposes to be fulfilled sustainably;
2. to allocate a reserve for the intended replacement of assets that
Realization of the tax-privileged, statutory purposes are necessary (reserve for Replacement). The amount of the addition is based on the amount of the regular deductions for Wear of an asset to be replaced. The requirements for a higher supply are to prove;
3. Allocate to the free reserve, however, at most one third of the surplus from asset management and moreover a maximum of 10 percent of the others according to § 55 paragraph 1 number 5 promptly means used. The maximum amount for the creation of the free reserve in one year is not exhausted, this omitted addition can be made up in the following two years;
4. a reserve for the acquisition of company rights to maintain the percentage of participation
Corporations, the amount of this reserve being the amount of the reserve according to number 3 diminishes.

(2) The formation of reserves according to paragraph 1 has within the period of § 55 paragraph 1 number 5 sentence 3 respectively. Reserves according to paragraph 1 number 1, 2 and 4 are to be released immediately as soon as the reason for the No reserves have been set up. The funds released are within the period specified in Section 55 (1) number 5 Use sentence 3.

(3) The following allocations of funds are not subject to the timely use of funds in accordance with § 55 paragraph 1 Number 5:

1. Grants of death if the testator has no use for the ongoing expenses of the
Has prescribed corporation;
2. Donations where the donor expressly declares that these are used to equip the
Corporation with assets or intended to increase assets;
3. Grants based on a call for donations from the corporation, if this is evident from the call for donations
is that amounts to increase the assets are requested;
4. Benefits in kind that by their nature belong to assets.

(4) In the year of its establishment and in the following three calendar years, a foundation can generate surpluses from the Asset management and the profits from commercial businesses in accordance with § 14 in whole or in part to bring in their assets.

Section 63 Requirements for the actual management

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(1) The actual management of the corporation must be based on the exclusive and immediate fulfillment of the tax-privileged purposes and comply with the provisions of the Articles of Association on the Includes requirements for tax breaks.

(2) Section 60 (2) applies mutatis mutandis to the actual management, for a violation of the regulation on the Asset tie-up § 61 Paragraph 3.

(3) The corporation has evidence that its actual management meets the requirements of paragraph 1 corresponds to keeping a proper record of their income and expenses.

(4) If the corporation has accumulated funds without meeting the requirements, the tax office can set a reasonable deadline for using the funds. The actual management applies

as duly referred to in paragraph 1 if the corporation within the time limit for tax-privileged purposes.

(5) Corporations within the meaning of Section 10b paragraph 1 sentence 2 number 2 of the Income Tax Act Donation confirmations within the meaning of Section 50 (1) of the Income Tax Implementation Ordinance only issue if

1. the date of the attachment to the corporate tax notice or the exemption notice no longer than five years ago or
2. the determination of the statutory status according to § 60a paragraph 1 is no longer than three calendar years ago and so far no exemption notice or no attachment to the corporate tax notice has been issued.

The deadline must be calculated to the day.

Section 64 Taxable business operations

(1) Does the law exclude the tax benefit insofar as an economic business operation (§ 14) is maintained, the corporation loses the tax relief for the business attributable tax bases (income, sales, assets), insofar as the economic Business operations are not special purpose operations (sections 65 to 68).

(2) If the corporation maintains several commercial businesses that are not special purpose entities (sections 65 to 68) are treated as an economic business.

(3) Exceed the income including sales tax from commercial businesses that are not special purpose entities, not a total of 35,000 euros per year, they are subject to these business entities taxable bases not to be assigned to corporation tax and trade tax.

(4) The division of a body into several independent bodies for the purpose of multiple Claiming the tax relief according to paragraph 3 is considered abuse of legal Design options within the meaning of § 42.

(5) Surpluses from the recycling of old material obtained free of charge outside of one for it Reserved sales outlets that are subject to corporate tax and trade tax can amount to of the net profit customary in the industry.

(6) In the following taxable commercial businesses, taxation can be a profit 15 percent of the income is based on:

1. Advertising for companies related to the tax-privileged activity including Purpose-operated takes place,
2. Totalizer operations,
3. Second fractionation level of blood donation services.

footnote

(+++ § 64: For the first-time application from 1.1.2007 see Art. 97 § 1d AOEG 1977 +++)

(+++ § 64 Abs. 6: Applicable from 1.1.2000 according to Art. 97 § 1b AOEG 1977 +++)

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Section 65

A purpose operation is given if

1. The economic business operation in its overall direction serves the tax-privileged to realize the statutory purposes of the corporation,
2. the purposes can only be achieved through such a business and
3. the economic business operations to non-beneficiary companies of the same or similar type are not in competes to a greater extent than is inevitable when the tax-privileged purposes are fulfilled is.

Section 66 Welfare Care

(1) A welfare institution is a special purpose organization if it particularly meets the requirements of § 53 serves named persons.

(2) Welfare care is the scheduled, exercised for the benefit of the general public and not for the sake of acquisition Care for needy or endangered people. Concern can affect health, morals, Educational or economic well-being and prevent or remedy.

(3) An institution of welfare care serves in particular to the persons named in § 53 if they benefit at least two thirds of their performance. Section 67 applies to hospitals.

Section 67 hospitals

(1) A hospital that falls within the scope of the Hospital Fee Act or the Federal nursing rate ordinance is a special purpose operation if at least 40 percent of the annual Occupancy days or calculation days are allotted to patients for whom only fees for general Hospital services (Section 7 of the Hospital Fees Act, Section 10 of the Federal Nursing Rate Ordinance) are calculated become.

(2) A hospital that is not within the scope of the Hospital Fee Act or the Federal nursing rate ordinance is a special purpose operation if at least 40 percent of the annual Occupancy days or calculation days are allotted to patients for whom there are no hospital services higher remuneration than is calculated according to paragraph 1.

footnote

(+++ § 67 Abs. 1: Applicable from 1.1.1996 or 1.1.1995 according to Art. 97 § 1c Abs. 2 AOEG 1977 +++)

Section 67a Sporting events

(1) Sports events of a sports club are a special-purpose operation if the income including VAT does not exceed a total of 45,000 euros per year. Sales of food and beverages as well advertising is not a sporting event.

(2) The sports club can declare to the tax office until the corporation tax assessment is final, that he waives the application of paragraph 1 sentence 1. The declaration binds the sports club for at least five assessment periods.

(3) If the application of paragraph 1 sentence 1 is waived, sporting events are held by a sports club a purpose operation if

1. no athlete of the club participates who is responsible for his sporting activity or for the use of his Person, his name, his picture or his sporting activity for advertising purposes by the association or receives remuneration or other benefits in addition to an allowance and
2. no other athlete participates who is responsible for participating in the event of the club or one Third parties in cooperation with the association beyond compensation or receives other benefits.

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Other sporting events are taxable business operations. This closes the Tax relief does not apply if the remuneration or other benefits are exclusively economic Business operations that are not special purpose operations or are performed by third parties.

footnote

(+++ § 67a: For the first-time application from 1.1.2007 see Art. 97 § 1d AOEG 1977 +++)

Section 68 Individual special purpose companies

Special purpose companies are also:

1.
 - a) homes for the elderly, homes for the elderly and care homes, rest homes, meal services if they are special
Serve to the extent specified in Section 53 (Section 66 (3)),
 - b) kindergartens, children's, youth and student homes, school country homes and youth hostels,
- 2nd
 - a) farms and nurseries that serve the self-sufficiency of corporations
and thereby the proper nutrition and adequate care of institutional members
to back up,
 - b) other facilities necessary for the self - sufficiency of bodies, such as
Carpentry, locksmiths,
if the deliveries and other services of these facilities to outsiders by value
20 percent of the total deliveries and other services of the company - including those to the
Corporate bodies themselves - do not exceed,
- 3rd
 - a) Workshops for disabled people, according to the provisions of the Third Book of the Social Code
are eligible and offer jobs to people who are not on the job due to their disability
general labor market,
 - b) facilities for occupational and occupational therapy, in which disabled people
due to medical indications outside of an employment relationship with the institution of the
Therapy facility to be treated with the aim of basic physical or psychological functions
for the purpose of reintegration into everyday life or to restore the special
Educate, promote and train skills and abilities required to participate in
Work life is required, and
 - c) Inclusion companies within the meaning of Section 215 (1) of the Ninth Book of the Social Code, if
At least 40 percent of the workforce is particularly affected by severely disabled people
of Section 215 (1) of the Ninth Book of the Social Code; on the quota become psychic
sick people as defined in Section 215 (4) of the Ninth Book of the Social Code,
4. Establishments to carry out care for blind people and to carry out care
be entertained for disabled people,
5. Day and night facilities (home education) or other assisted living arrangements,
6. Lotteries and draws approved by the relevant authorities if the net income is immediate
and is used exclusively to promote charitable, ecclesiastical or non-profit purposes,
7. cultural institutions, such as museums, theaters, and cultural events, such as concerts,
Art exhibitions; this does not include the sale of food and drinks,
8. Adult education centers and other institutions, insofar as they themselves hold lectures, courses and other events
carry out scientific or instructive nature; this also applies if the facilities provide the
Grant participants of these events accommodation and meals themselves,
9. Science and research institutions, whose sponsors are predominantly from donations from the
financed by the public sector or third parties, or by asset management Science and
Research also serves contract research. Activities that are not part of the purpose operation
restrict to the application of reliable scientific knowledge, the adoption of
Project sponsorships as well as economic activities not related to research.

footnote

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(+++ § 68 F. 18.12.1989: First applicable from 1.1.1990 according to Art. 97 § 1d AOEG 1977 +++)

(+++ § 68 No. 3F. 2004-04-23: Applicable from 1.1.2003; see Art. 97 § 1e para. 3 sentence 1 AOEG 1977 F. 2004-04-23 +++)

(+++ § 68 No. 3 letter c: For application see Art. 97 § 1e para. 3 sentence 2 AOEG 1977 F. 2004-04-23 +++)

**Fourth section
liability**

Section 69 Liability of the representatives

The persons designated in §§ 34 and 35 are liable insofar as claims from the tax liability (§ 37) not or not as a result of willful or grossly negligent violation of the duties imposed on them set or fulfilled in good time or, as a result, tax refunds or tax refunds without legal reason. Liability also includes those payable as a result of the breach of duty Penalty Surcharges.

footnote

(+++ § 69: For application see Art. 97 § 11 Paragraph 1 AOEG 1977 +++)

Section 70 Liability of the person represented

(1) If the persons referred to in sections 34 and 35 exercise one when performing their duties Commit tax evasion or a frivolous tax reduction or tax evasion Participate and thereby become tax debtors or liable parties, the represented parties are liable insofar as they do not Taxpayers are liable for the taxes reduced by the deed and the wrongly granted tax benefits.

(2) Paragraph 1 shall not apply to acts of legal representatives of natural persons if they result from the Act of the representative have not obtained any asset advantage. The same applies if the persons represented are those who has committed tax evasion or frivolous tax reduction is carefully selected and have supervised.

footnote

(+++ § 70: For application see Art. 97 § 11 Paragraph 1 AOEG 1977 +++)

Section 71 Liability of tax evaders and taxpayers

Anyone who commits tax evasion or tax theft or takes part in such an act is liable for them reduced taxes and the wrongly granted tax benefits as well as for the interest according to § 235 and the interest according to § 233a, insofar as these are offset against the evasion interest according to § 235 paragraph 4.

footnote

(+++ § 71: For application see Art. 97 §§ 1 and 11 AOEG 1977 +++)

Section 72 Liability in the event of a breach of the duty to maintain the account

Anyone who deliberately or through gross negligence contravenes the provision of section 154 (3) is liable, insofar as Realization of claims from the tax liability is impaired.

footnote

(+++ § 72: For application see Art. 97 § 11 Paragraph 1 AOEG 1977 +++)

Section 72a Third party liability for data transfers to tax authorities

(1) The manufacturer of programs within the meaning of § 87c is liable insofar as the data results from an injury of its obligations under § 87c incorrectly or incompletely processed and thereby reduce or reduce taxes Wrong tax benefits can be obtained. Liability does not apply if the manufacturer proves that the Breach of duty is not based on gross negligence or intent.

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(2) Who as a contractor (§ 87d) programs for processing data in the order within the meaning of § 87c uses, is liable, insofar

1. due to incorrect or incomplete transmission, taxes reduced or wrongly tax Advantages are obtained or
2. he has violated his obligations under § 87d paragraph 2 and taxes based on the data he has provided shortened or wrongly obtained tax advantages.

Liability does not apply if the contractor proves that the incorrect or incomplete transmission

of the data or the violation of the obligations under § 87d paragraph 2 not due to gross negligence or intent is based.

(3) Paragraphs 1 and 2 do not apply to summary reports within the meaning of § 18a paragraph 1 of the Sales tax law.

(4) Who has to transmit data to the financial authorities in accordance with § 93c and willfully or roughly careless

1. incorrect or incomplete data transmitted or
2. Data not sent contrary to the obligation,

is liable for the lost tax.

footnote

(+++ § 72a: For application see Art. 97 §§ 1 and 27 AOEG 1977 and § 93a of this G +++)

(+++ § 72a: For validity see § 87e +++)

Section 73

A subsidiary company is liable for such taxes of the parent company, for which the parent company is between them is important for tax purposes. If an organic company, which itself is the parent company, is liable according to sentence 1, its liability Parent companies next to her also according to sentence 1. The taxes are entitled to reimbursement of Tax refunds equal.

footnote

(+++ § 73: For application see Art. 97 § 11 Paragraph 1 AOEG 1977 +++)

Section 74 Liability of the owner of objects

(1) Objects that serve a company do not belong to the entrepreneur, but one to the Company significantly involved person, the owner of the objects is liable with them for those Company taxes where the tax liability is based on the operation of the company. The Liability, however, only extends to the taxes that exist during the existence of the essential participation have arisen. Tax refund claims are equivalent to taxes.

(2) A person has a significant interest in the company if they directly or indirectly exceed more than a quarter of the company's share capital, share capital or assets. As essential Participation also applies to those who exert a dominant influence on the company and through their behavior contributes to the fact that taxes due within the meaning of paragraph 1 sentence 1 are not paid.

footnote

(+++ § 74: For application see Art. 97 § 11 Paragraph 1 AOEG 1977 +++)

Section 75 Liability of the business transferee

(1) If a company or a company separately managed in the structure of a company in Assigned as a whole, the acquirer is liable for taxes, for which the tax liability relates to the operation of the Company, and for tax deduction amounts, provided that taxes have been paid since the beginning of the last calendar year prior to the transfer and up to one year after Registration of the company by the purchaser can be fixed or registered. Liability is limited

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on the existence of the acquired assets. Taxes are eligible for reimbursement from Tax refunds equal.

(2) Paragraph 1 does not apply to purchases from an insolvency estate and to acquisitions in enforcement proceedings.

footnote

(+++ § 75: For application see Art. 97 § 11 Paragraph 1 AOEG 1977 +++)

(+++ § 75 Abs. 2: For validity see Art. 97 § 11a AOEG 1977 +++)

Section 76 liability in kind

(1) Goods subject to excise duty and goods subject to import and export duty serve without consideration on the rights of third parties as security for the taxes based thereon (property liability).

(2) The material liability arises for goods subject to import and export duties or excise duty, unless otherwise stipulated, with their removal within the scope of this law, at excise goods also at the beginning of their extraction or manufacture.

(3) As long as the tax has not been paid, the tax authority can place the goods on the hardware. As seizure is sufficient to prohibit the person who is in custody from disposing of them.

(4) Liability expires with the tax liability. It also expires when the confiscation is lifted or by placing the goods in a traffic that is not restricted for tax purposes with the consent of the tax authorities pass over.

(5) The assertion of material liability is waived if the goods are available to the person entitled to dispose of them are lost and the excise goods are included in a manufacturing company or the goods subject to import and export duties are subject to a customs law provision.

footnote

(+++ § 76: For application see Art. 97 § 11 Paragraph 1 AOEG 1977 +++)

Section 77

(1) Who is obliged by law to pay a tax from funds that are subject to his administration, is obliged to tolerate the enforcement of these assets.

(2) Because of a tax that rests as a public burden on property, the owner has the To tolerate foreclosure in the real estate. In favor of the tax authority, the owner is who is registered as such in the land register. The right of the unregistered owner against him Objections to public charges remain unaffected.

third part

General procedural rules

first section

Procedural principles

1. subsection

Participation in the process

Section 78 participants

Are involved

1. Applicant and respondent,
2. those to whom the tax authority intends to direct the administrative act,
3. those with whom the tax authority wishes to conclude a contract under public law or has closed.

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Section 79 Ability to act

(1) Capable of performing procedural acts are:

1. natural persons who are legally competent under civil law,
2. Natural persons who are limited in their legal capacity under civil law insofar as they are for the subject matter of the procedure by law as a legal capacity or by

Provisions of public law are recognized as capable of acting,

3. legal persons, associations or assets through their legal representatives or through especially agents,
4. Authorities through their leaders, their representatives or agents.

(2) If a reservation of consent pursuant to Section 1903 of the Civil Code affects the subject of Procedural, a legally competent supervisor is only capable of performing procedural acts to the extent that than he can act under the provisions of civil law without the consent of the supervisor or through Provisions of public law is recognized as capable of acting.

(3) Sections 53 and 55 of the Code of Civil Procedure apply accordingly.

Section 80 Authorized Representatives and Assists

(1) A party can be represented by a proxy. The authorization authorizes to all procedural acts relating to the administrative procedure, unless their content does not change anything other results; it does not authorize the receipt of tax refunds and tax credits. A revocation the power of attorney only becomes effective vis-à-vis the tax authority when it is received; The same applies to one Change of power of attorney.

(2) In the case of persons and associations within the meaning of sections 3 and 4 number 11 of the Tax Consultancy Act, the act for the taxpayer, a proper authorization is presumed. For retrieval of data stored with the state financial authorities to the proxy is correct Authorization presumed only in accordance with Section 80a paragraphs 2 and 3.

(3) The tax authority may request proof of the authorization without reason.

(4) The power of attorney is not granted by the death of the power of attorney or by a change in his ability to act or by a change in his legal representation. Of the However, if he acts for the legal successor in the administrative procedure, the proxy has his or her Proof of power of attorney on request.

(5) If an authorized representative has been appointed for the procedure, the tax authority should contact him. she can address themselves to the extent that they are obliged to participate. The tax authority turns to the parties involved, the authorized representative should be informed. For the announcement of administrative files to an authorized representative, section 122 subsection 1 sentences 3 and 4 apply.

(6) A participant can appear for negotiations and discussions with an assistant. That from that Assistance brought forward is deemed to have been brought forward by the participant, unless the latter immediately objects.

(7) Insofar as a proxy provides business assistance in tax matters without being authorized to do so, he is with Effect for all pending and future administrative procedures of the principal in the area of responsibility to the tax authority. The rejection is the proxy and the proxy announce. The tax authority is authorized to inform other tax authorities about the rejection of the To instruct authorized representatives.

(8) A proxy can be rejected by a written, electronic or oral presentation insofar as it is unsuitable for this. This does not apply to the in § 3 number 1, § 4 number 1 and 2 and § 23 paragraph 3 of the Tax Advisory Act designated natural persons and natural persons who work for an agricultural accounting office and are entitled according to § 44 of the Tax Advisory Act, which To carry out the professional title "Agricultural Book Office". The rejection is the proxy and to be made known to the proxy.

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(9) Insofar as an adviser provides business assistance in tax matters without being authorized to do so, he is with Effect for all pending and future taxpayer administrative procedures in the area of responsibility reject the tax authority; Paragraph 7 sentences 2 and 3 apply accordingly. Furthermore, he can from the written, electronic or oral presentation will be rejected if he fails to give a proper presentation capable or willing; Paragraph 8 sentences 2 and 3 apply accordingly.

(10) Procedural acts carried out by a proxy or an agent after the Rejection has been announced are ineffective.

footnote

(+++ § 80: For application see Art. 97 § 1 AOEG 1977 and § 18h Paragraph 6 UStG 1980 +++)

Section 80a Electronic transmission of proxy data to state tax authorities

(1) Data from a power of attorney for representation in tax proceedings, which according to officially determined Forms have been issued to the state tax authorities according to the officially prescribed data record are transmitted via the officially determined interfaces. It must also be stated in the data record whether the Power of attorney to the proxy to receive administrative files intended for him or to call them up authorized the personal data stored by the tax authorities. The transmitted data must comply with the power of attorney granted. If a power of attorney that has been transmitted in accordance with sentence 1 is dated If the proxy is revoked or changed vis-à-vis the proxy, the proxy must do so immediately inform the state tax authorities according to the officially prescribed data record.

(2) If the power of attorney is issued by a proxy who, in accordance with Section 3 of the Tax Consultancy Act is authorized to provide commercial assistance in tax matters, in accordance with paragraph 1, so a proxy to the extent notified is presumed if the competent chamber ensures that Power of attorney data are only transmitted by the proxy, who is responsible for business assistance in Tax matters are authorized. The chamber responsible for the authorized representative has the state tax authorities in this case, the cancellation of an approval immediately according to the officially prescribed data record to communicate.

(3) Paragraph 2 applies accordingly to power of attorney data provided by a recognized income tax relief association of section 4 number 11 of the Tax Advisory Act, provided that the person responsible for supervision Have the authorization for help in tax matters confirmed in an automated procedure.

footnote

(+++ § 80a: For application see Art. 97 § 1 AOEG 1977 +++)

Section 81 Appointment of a representative ex officio

(1) If a representative is not available, the childcare court has that for a minor Family court at the request of the tax authority to appoint a suitable representative

1. for a party whose person is unknown,
2. for an absent participant whose stay is unknown or who takes care of his Matters is prevented
3. for a party without a stay
 - a) domestically,
 - (b) in another Member State of the European Union or
 - c) in another country to which the Agreement on the European Economic Area applies is

when he requests the tax authority to appoint a representative within the set Deadline has not been met
4. for a party involved as a result of a mental illness or physical, mental or emotional Disability is unable to act in the administrative process itself,

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5. In the case of abandoned items to which the procedure relates, to safeguard those relating to the item resulting rights and obligations.

(2) For the appointment of the representative in the cases of paragraph 1 No. 4, the supervisory court, for one minors responsible for the family court, in whose district the participant does his usual

Residence (Section 272 (1) No. 2 of the Law on Family and procedural matters voluntary jurisdiction); the court in whose district the requesting party is competent
Tax authority has its seat.

(3) The representative is entitled to the legal entity of the tax authority that requested his appointment reasonable remuneration and reimbursement of his cash expenses. The tax authority can from ask the represented person to reimburse their expenses. It determines the remuneration and provides the expenses and Expenses fixed.

(4) Otherwise, the following shall apply to the appointment and for the office of the representative in the cases of paragraph 1 No. 4 Regulations on care, in the other cases the regulations on the care provider accordingly.

footnote

(+++ § 81: For application see Art. 97 § 1 AOEG 1977 +++)

2nd subsection

Exclusion and rejection of public officials and other people

§ 82 Excluded people

(1) In an administrative procedure may not act for a financial authority,

1. Whoever is involved himself
2. who is a relative (§ 15) of a party,
3. who generally represents a party by law or power of attorney or in this procedure,
4. who is a relative (§ 15) of a person who provides assistance in tax matters for a party to this procedure accomplishes
5. who is employed by a participant for a fee or by him as a member of the Executive Board, the supervisory board or a similar body is active; this does not apply to the person whose Employment corporation is involved
6. who has given an opinion outside of his official capacity in the matter or otherwise has become active.

The participant does not care who has an immediate advantage through the activity or through the decision or can get disadvantage. This does not apply if the advantage or disadvantage is based only on someone being one Belongs to a professional or population group whose common interests are affected by the matter become.

(2) Anyone who is excluded under paragraph 1 may take measures that cannot be delayed in the event of imminent danger.

(3) If a member of a committee considers himself excluded or there are doubts as to whether the requirements paragraph 1, the Chairman of the Committee must be informed. The committee decides about the exclusion. The person concerned must not participate in this decision. The excluded Members may not be present for further advice and decision-making.

Section 83 Concern of bias

(1) There is a reason that can be used to justify distrust of the impartiality of the public official or if a party claims that there is such a reason, the public official has to inform the head of the authority or the person authorized by him and on his orders of participation. If the concern of prejudice concerns the head of the authority, this affects Order from the supervisory authority, provided the head of the authority does not abstain from participation.

(2) For members of a committee, the procedure to be followed is in accordance with Section 82 (3).

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Section 84 Rejection of members of a committee

Any party may reject a member of an administrative committee that:
may not act in this administrative procedure (Section 82) or where there is concern about bias

exists (§ 83). A rejection before an oral hearing is in writing or for writing to explain. The declaration is inadmissible if the party concerned does not know the reason for the rejection to take part in a hearing. For the decision about the rejection Section 82 (3) sentences 2 to 4 applies. The decision on the rejection request can only be made together with the Decision contesting the procedure before the committee.

3rd subsection

Taxation principles, evidence

I.

General

§ 85 taxation principles

The tax authorities have to set and increase taxes in accordance with the law raise. In particular, they have to ensure that taxes are not cut, levied wrongly or Tax refunds and tax credits are not wrongly granted or denied.

§ 86 Start of the procedure

The tax authority decides at its discretion whether and when to conduct an administrative procedure carries out. This does not apply if the tax authority due to legal regulations

1. must act ex officio or on request,
2. may only act on application and there is no application.

Section 87 official language

(1) The official language is German.

(2) Applications are made to a tax authority in a foreign language or submissions, receipts, certificates or other documents submitted, the tax authority may request that a translation be made immediately is submitted. In justified cases, the submission of a certified or publicly ordered or a sworn interpreter or translator. Will the requested

If the translation is not submitted immediately, the tax authority may, at the expense of the party involved, submit a Obtain translation. If the tax authority has used interpreters or translators, they will receive one Remuneration in accordance with the application of the Justice Remuneration and Compensation Act.

(3) Should a deadline be set by notifying, submitting an application or submitting a declaration of intent within which the tax authority has to act in a certain way and go in a foreign language, the period begins only when the tax authority receives one Translation available.

(4) Should an advertisement, an application or a declaration of intent be received in a foreign language, a deadline granted to the tax authority in favor of a party involved, a public law claim the claim, the request or the declaration of intent apply as given at the time of receipt by the tax authority, if requested by the tax authority a translation is submitted within a reasonable period of time to be set by the latter. Otherwise it is The date of receipt of the translation is decisive, unless it results from intergovernmental agreements results in something else. This legal consequence must be pointed out when setting the deadline.

Section 87a Electronic communication

(1) The transmission of electronic documents is permitted as long as the recipient opens access to it.

An electronic document has been received as soon as the facility intended for reception receives it in for the Has recorded the recipient in an editable manner; Section 122 subsection 2a and sections 122a and 123 sentences 2 and 3 stay untouched. If the tax authority transmits data that is subject to tax secrecy, this is data encrypt with a suitable method; if all data subjects have given their written consent,

there is no need for encryption. The short-term automated decryption that is used for Send a De-Mail message by the accredited service provider for the purpose of checking Malware and for the purpose of forwarding to the addressee of the De-Mail message does not violate

against the encryption requirement of sentence 3. An electronic notification of the provision of data for retrieval or access electronically transmitted data to the tax authorities may also without Encryption are transmitted.

(2) If an electronic document submitted to the tax authority is not suitable for processing, the sender has this immediately, stating the technical framework applicable to them to communicate. Does a recipient claim that he can use the electronic information provided by the tax authority? If she does not edit the document, she has it again in a suitable electronic format or as Submit document.

(3) A written form ordered by law for applications, declarations or notifications to the tax authorities Unless otherwise stipulated by law, can be replaced by the electronic form. Of the Electronic form is sufficient, an electronic document with a qualified electronic signature is provided. When signing, a person may only use a pseudonym if they have their identity Financial authority proves. The written form can also be replaced

1. by submitting the declaration directly in an electronic form issued by the authority in a Input device or is made available via publicly accessible networks;
2. by sending an electronic document to the authority with the shipping method according to § 5 paragraph 5 of the De-Mail law.

In the cases of sentence 4 number 1, a secure entry must be made when entering data via publicly accessible networks Proof of identity in accordance with section 18 of the German ID Card Act or section 78 (5) of the Residence Act respectively.

(4) A law prescribed for administrative acts or other measures by the tax authorities Unless otherwise stipulated by law, the written form can be in electronic form be replaced. The electronic form is sufficient for an electronic document with a qualified electronic signature is provided. The written form can also be replaced by sending a De-Mail Message according to § 5 paragraph 5 of the De-Mail Act, with the confirmation of the accredited service provider shows the enacting tax authority as a user of the De-Mail account. For by the tax authority Records 1 and 3 to be recorded only apply if this is expressly permitted by law is.

(5) If an electronic document is the subject of evidence, the evidence is provided by submission or Transmission of the file started; is not in the possession of the taxpayer or the Tax authority, § 97 applies accordingly. Section 371a of the Code of Civil Procedure accordingly.

(6) Unless otherwise stipulated, official transmission is mandatory for electronic transmission Records to tax authorities to use a secure process that authenticates the data transmitter and ensures the confidentiality and integrity of the data set. Does the data transmitter use Authentication of his electronic proof of identity according to § 18 of the ID Card Act or Section 78 (5) of the Residence Act, the data required for this may be together with the rest transmitted data are stored and used.

(7) If an electronically issued administrative act is announced by transmission in accordance with Section 122 (2a), is a safe process to use by the submitting entity or financial management entity authenticated and the confidentiality and integrity of the data record guaranteed. A safe procedure lies especially before if the administrative act

1. provided with a qualified electronic signature and encrypted using a suitable procedure is or
2. is sent with a De-Mail message according to § 5 paragraph 5 of the De-Mail Act, with the confirmation of the accredited service provider recognize the enacting tax authority as a user of the De-Mail account leaves.

(8) If an electronically issued administrative act becomes known by being made available for retrieval in accordance with Section 122a a secure procedure must be used, which is the body responsible for the provision of data

or establishment of financial management authenticated and the confidentiality and integrity of the record guaranteed. The authorized person has to authenticate himself. Paragraph 6 sentence 2 applies accordingly.

footnote

(+++ § 87a: For application see Art. 97 §§ 1, 27 and 28 AOEG 1977, § 18h para. 6 UStG 1980 and § 150 of this G ++
+)

Section 87b Conditions for the electronic transmission of data to tax authorities

(1) The Federal Ministry of Finance can coordinate with the highest financial authorities of the federal states the data records and other technical details of the electronic transmission of tax returns, Documents on the tax return, data on powers of attorney in accordance with § 80a, data in the sense of § 93c and others for determine the taxation process of required data using officially prescribed data records. One Coordination with the highest financial authorities of the federal states is not required, as far as the data is only available Federal tax authorities are submitted.

(2) In the electronic transmission of officially prescribed data records to financial authorities, the Data transmitters who are officially responsible for this in accordance with paragraph 1 for the respective taxation period or time to operate certain interfaces properly. The officially determined interfaces are via the Internet provided.

(3) For the procedures carried out via the central body within the meaning of Section 81 of the Income Tax Act the Federal Ministry of Finance can by ordinance with the consent of the Federal Council the principles of data transmission as well as the responsibility for the enforcement of orders Determine central office requirements. In particular, the following can be regulated:

1. the process for identifying those involved in the process,
2. the details of the form, content, processing and securing of the data to be transmitted,
3. the way in which the data is transmitted,
4. the cooperation obligations of third parties and
5. the testing of the procedures.

To regulate the transfer of data, the legal ordinance on publications can be more expert Places are referred. This includes the date of publication, the source of supply and a job designate in which the publication is archived.

footnote

(+++ § 87b: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

(+++ § 87b: For validity see § 87e +++)

Section 87c Unofficial data processing programs for the taxation process

(1) Are non-official programs intended to provide data necessary for the taxation process process, you must within the scope of the program specified in the program description ensure correct and complete processing of this data.

(2) On the program scope as well as on case designs in which correct and complete processing are exceptionally not possible, must be mentioned in the program description in a prominent place.

(3) The programs are approved by the manufacturer for productive use and after each for the productive use approved change to check whether they meet the requirements of paragraph 1 fulfill. Here are a log of the last test run and a program listing to be kept for five years. The retention period according to sentence 2 begins when the Calendar year of first release for productive use; in the event of a change to one already the program is released for productive use and the retention period does not begin before the end of the Calendar year of the first release of the change for productive use. Electronic, magnetic and optical storage methods, which ensure that the program version used can be restored at any time Allowing paper form is equivalent to the program listing.

(4) The tax authorities are authorized to review the programs and documentation. The

The taxpayer's duty to cooperate pursuant to Section 200 applies accordingly. The tax authorities have that Manufacturer or distributor of a faulty program immediately for rectification or replacement prompt. If no rectification or replacement takes place immediately, the tax authorities are responsible authorized the manufacturer's programs from electronic submission to tax authorities to exclude. The tax authorities are not required to review the programs. Section 30 applies accordingly.

(5) If the programs are intended for general distribution, the manufacturer must contact the tax authorities Request to provide samples free of charge for the purpose of testing in accordance with paragraph 4.

(6) The obligations of the program producers according to the above provisions are exclusively public legal type.

footnote

(+++ § 87c: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

(+++ § 87c: For validity see § 87e +++)

Section 87d data transfers to tax authorities on behalf

(1) With the transmission of data according to the officially prescribed data record by remote data transmission to be transmitted to the tax authorities via the officially designated interfaces for tax purposes or transmitted voluntarily, third parties (contractors) can be commissioned.

(2) Before submitting the data, the contractor must be certain of the person and the address of his Procure the client (identification) and record the relevant information in a suitable form. From Identification can be dispensed with if the contractor already has the client with earlier Has identified the opportunity and recorded the information collected, unless the contractor must doubt due to the external circumstances that the information collected during the previous identification continue to apply. The contractor must ensure that he can provide information at any time about who was the client for the data transfer. The records according to sentence 1 are to be kept for five years; the retention period begins after the year of the last data transmission. The obligation to manufacture The willingness to provide information according to sentence 3 ends when the retention period according to sentence 4 expires.

(3) The contractor has the customer's data in an easily verifiable form for approval to provide. The client immediately opens the data made available to him Check completeness and correctness.

footnote

(+++ § 87d: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

(+++ § 87d: For validity see § 87e +++)

Section 87e Exemption for import and export taxes, excise duties and the Air Traffic Tax

Sections 72a and 87b to 87d do not apply to import and export taxes, excise duties and the Aviation tax unless otherwise specified.

footnote

(+++ § 87e: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

Section 88 Principle of investigation

(1) The tax authority determines the facts ex officio. She has all of them for the individual case important to also take into account the favorable circumstances for those involved.

(2) The tax authority determines the type and scope of the investigation according to the circumstances of the individual case and according to the principles of uniformity, regularity and proportionality; to the arguments and it is not bound to the parties' requests for evidence. When deciding on the type and scope of the

be taken into account.

(3) To ensure timely and uniform enforcement of tax laws, the topmost Tax authorities for specific or determinable groups of cases Instructions on the type and scope of the investigation and the processing of collected or recorded data, unless otherwise provided by law is determined. With these instructions, general experience of the tax authorities as well as profitability and expediency are taken into account. The instructions may not be published, insofar as this could jeopardize the regularity and regularity of taxation. Instructions from the topmost Financial authorities of the federal states according to sentence 1 require agreement with the Federal Ministry of Finance, as far as the state financial authorities manage taxes on behalf of the federal government.

(4) The Federal Central Tax Office and the central body within the meaning of Section 81 of the Income Tax Act can be forwarded to them and forwarded to the state tax authorities waive certain data to the state tax authorities if they do not or only with the data disproportionate effort to a certain taxpayer or a certain tax office can assign. According to sentence 1, a certain taxpayer or a certain tax office Allocated data are in compliance with instructions in accordance with paragraph 3 of the Federal Ministry of Finance forward. Data not forwarded to the state tax authorities are from the Federal Central Tax Office for the purposes of procedures within the meaning of Section 30 subsection 2 number 1 letters a and b until the end of the 15th Save year after the year of data access. Data saved according to sentence 3 may only be used for procedures processed within the meaning of § 30 paragraph 2 number 1 letter a and b and for data protection control.

(5) The tax authorities can assess the need for further investigations and audits for an even and lawful determination of taxes and tax rebates as well Use tax-deductible amounts and advance payments to use automated systems (Risk management systems). The principle of administrative efficiency should also be taken into account become. The risk management system must meet at least the following requirements:

1. Ensuring that a sufficient number of cases to be comprehensive by random selection Examination by public officials is selected,
2. the examination of the matters that are classified as subject to examination by public officials,
3. ensuring that officials can select cases for a full review,
4. the regular review of the risk management systems to ensure that they have achieved their goals.

Details of the risk management systems may not be published, insofar as this is uniformity and could endanger the lawfulness of taxation. In the field of by the state tax authorities The highest financial authorities of the federal states lay down the details on behalf of the federal government of risk management systems to ensure the uniform implementation of tax laws throughout the country Agreement with the Federal Ministry of Finance.

footnote

(+++ § 88: For application see Art. 97 § 1 AOEG 1977 +++)

Section 88a Collection of protected data

As far as it is necessary to ensure a uniform determination and collection of taxes the financial authorities protected data according to § 30 also for the purposes of future procedures within the meaning of § 30 paragraph 2 Process number 1 letters a and b, in particular to obtain comparative values, in file systems. A Processing is only permitted for procedures within the meaning of Section 30 (2) No. 1 letters a and b.

Section 88b Cross-border retrieval and use of data for prevention, determination and Tracking tax cuts

(1) For the purposes of administrative proceedings in tax matters, criminal proceedings for a tax crime or fines for data stored by tax authorities for tax irregularity may be provided for mutual data retrieval and then used by the responsible tax authorities Prevent, identify, or track

1. cross-border tax cuts,
2. Tax cuts of international importance or

3. Tax cuts of significant importance

called up among each other, checked, used and saved by means of automated data synchronization also insofar as they are protected by § 30.

(2) Evaluation results according to paragraph 1 are electronic to the relevant competent tax authorities to provide.

(3) The ordinance of the relevant state government determines which tax authorities apply. State level are responsible for the activities referred to in paragraphs 1 and 2. The state government can transfer this obligation by ordinance to the highest regional authority responsible for financial management transfer.

footnote

(+++ § 88b: For application see Art. 97 § 1 AOEG 1977 +++)

Section 89 Advice, information

(1) The tax authority shall submit statements, submit applications or rectify them of explanations or requests, if these are obviously only inadvertently or out of ignorance have been omitted or incorrectly delivered or provided. If necessary, it provides information about the rights and interests of those involved in the administrative process.

(2) The tax offices and the Federal Central Tax Office can provide binding information on request issue a tax assessment of precisely determined, unrealized matters if there is a particular interest in this with regard to the significant tax effects. Responsible for the provision of binding information, the tax authority responsible for realizing the application underlying matter would be locally responsible. For applicants for whom at the time of Application according to §§ 18 to 21, no tax authority is responsible, is in the field of taxes, which are administered by the state financial authorities on behalf of the federal government, in deviation from sentence 2 that Federal Central Office responsible for taxes; in this case, the binding information also binds the tax authority, who is responsible for realizing the facts on which the information is based. About the application to provide binding information within six months of receipt of the application by competent tax authority to be decided; the tax authority cannot use the Decide the application, the applicant must be informed of this, stating the reasons. The Federal Ministry Finance is authorized, with the consent of the Federal Council, by ordinance, more detailed provisions on the form, content and requirements of the application for binding information and on Range of the binding effect. The ordinance can also determine under which requirements to provide binding information uniformly to several participants and which tax authority is responsible for providing binding information in this case. The Legislative decree does not require the approval of the Federal Council insofar as it concerns insurance tax.

(3) There is a fee for processing an application for the provision of binding information in accordance with paragraph 2 raised. If binding information is given uniformly to several applicants, only one is To charge a fee; in this case, all applicants are joint debtors of the fee. The fee is from Applicants must be paid within one month of the announcement of their determination. The tax authority can defer the decision on the application until the fee has been paid.

(4) The fee is calculated according to the value that the binding information has for the applicant (Item value). The applicant should consider the value of the item and the material for its determination State the circumstances in his application for binding information. The tax authority should Fees are based on the item value declared by the applicant, unless this is the case an obviously incorrect result.

(5) The fee is applied in accordance with Section 34 of the Court Costs Act with a fee rate raised from 1.0. Section 39 subsection 2 of the Court Costs Act shall apply accordingly. Is the Item value less than 10,000 euros, no fee will be charged.

(6) If an object value cannot be determined and cannot be determined by estimation, it is to charge a time fee; it is 50 euros per half hour of processing time. Is that Processing time less than two hours, no fee will be charged.

(7) The fee can be waived in whole or in part if it is collected according to the situation of the individual If it were unreasonable. The fee can be reduced in particular if an application for a binding information is withdrawn before the decision of the tax authority is announced.

footnote

(+++ § 89: For application see Art. 97 §§ 1 and 25 AÖEG 1977 +++)

Section 90

(1) The parties are obliged to participate in the investigation of the facts. You come the Obligation to cooperate in particular by providing the facts relevant for taxation Disclose it fully and truthfully and provide the evidence known to them. The scope of this Obligations depend on the circumstances of the individual case.

(2) Is a situation to be determined and assessed under tax law, which relates to events outside the Of the scope of this law, the parties involved must clarify this fact and to obtain the necessary evidence. They have all the legal and existing for them exploit actual opportunities. Are there any objectively recognizable indications for the assumption that the taxpayer has business relationships with financial institutions in a state or territory with which there is no agreement which provides information in accordance with Article 26 of the Model Agreement of the OECD to avoid double taxation in the field of taxes on income and on Provides assets as of 2005, or the state or territory provides no information in one granted comparable scope or there is no willingness to provide corresponding information, the taxpayer has the correctness and completeness of his taxpayer's request Statements on oaths instead of insuring and authorizing the tax authority, possible on his behalf Claims for information against the credit institutions designated by the tax authority out of court and to enforce in court; the sworn oath cannot be enforced under section 328. A party cannot rely on the fact that it does not clarify facts or evidence can procure if he has the opportunity to do so in the design of his circumstances, depending on the situation could have procured or been granted.

(3) A taxpayer has information about the nature and content of his business relationships within the meaning of § 1 Paragraph 4 of the Foreign Tax Act. The obligation to record includes in addition to the presentation of the business transactions (factual documentation) also the economic and legal basis for an agreement of conditions that takes into account the arm's length principle, in particular prices (transfer prices), as well as in particular information at the time of the Transfer pricing, transfer pricing method and used External comparison data (adequacy documentation). If a taxpayer has records in the sense of To create sentence 1 for a company that is part of a multinational group of companies belongs to The records also provide an overview of the nature of the group's worldwide operations and the system of transfer pricing it applies, unless the turnover of the company was less than 100 million euros in the previous marketing year. A multinational group of companies consists of at least two, located in different states, in Within the meaning of Section 1 Paragraph 2 of the Foreign Tax Act, related companies or from at least a company with at least one permanent establishment in another country. The tax authority should Require the submission of records as a rule only for the performance of an external audit. The Submission is based on § 97. It must be made within 60 days upon request. Records of extraordinary business transactions must be created promptly and within a period of time to be submitted 30 days after request by the tax authorities. In justified individual cases the submission deadline is extended according to sentences 7 and 8. The records are at the request of Tax authority to complete. In order to ensure a uniform application of the law, the Federal Ministry of finance authorized, with the consent of the Bundesrat, by ordinance, type, content and scope of to determine records to be created.

footnote

(+++ § 90 Abs. 3: For application see Art. 97 § 22 Abs. 1 AÖEG 1977 +++)

Section 91 Hearing of interested parties

(1) Before an administrative act is enacted that interferes with the rights of a party, this should be an opportunity be given to comment on the facts relevant to the decision. This is especially true if material from the facts declared in the tax return to the detriment of the taxpayer should be deviated.

(2) The hearing may be waived if it is not required under the circumstances of the individual case, especially if

1. an immediate decision appears necessary because of imminent danger or in the public interest,
2. the hearing would jeopardize the observance of a deadline relevant to the decision,
3. from the actual information provided by a party that the party made in an application or declaration should not be diverted to his disadvantage,
4. the tax authority has a general decree or similar administrative acts in large numbers or Wants to adopt administrative files with the help of automatic devices,
5. Enforcement measures are to be taken.

(3) A hearing is not carried out if it conflicts with an overriding public interest.

Section 92 Evidence

The tax authority makes use of the evidence that it uses to determine the Facts considers necessary. In particular, it can

1. Obtain information of any kind from the parties and other persons,
2. consult experts,
3. Obtain certificates and files,
4. take your eyesight.

II.

Evidence from information and expert reports

Section 93 Duty to provide information to those involved and other persons

(1) The parties and other persons have the tax authority to determine one for the Taxation to provide substantial information required. This also applies to unincorporated people Associations, property, authorities and businesses of a commercial nature of public bodies Right. People other than those involved should not be asked to provide information until the Clarification of facts by those involved does not lead to the goal or does not promise success.

(1a) The tax authority may request information about someone other than the parties involved unknown number of facts with the basis of determinable persons who are not yet known to her (collective information requests). A prerequisite for a collective information request is that a sufficient There is reason for the investigation and other reasonable measures to clarify the situation are unsuccessful promise. Paragraph 1 sentence 3 does not apply.

(2) The request for information must state what information should be provided and whether the information is requested for the taxation of the person obliged to provide information or for the taxation of other persons. Requests for information must be made in writing at the request of the party obliged to provide information.

(3) The information must be truthfully provided to the best of our knowledge and belief. Information providers who cannot provide information from memory, have books, records, business papers and others View the documents available to them and, if necessary, take records from them.

(4) The person obliged to provide information can provide the information in writing, electronically, orally or by telephone. The tax authorities can request that the person obliged to provide information provide written information if this is relevant is.

(5) The tax authority can order that the person liable to provide information provide oral information to the official office granted. It is particularly authorized to do this if, despite being requested to do so, it does not provide written information

was or a written information did not lead to a clarification of the facts. Paragraph 2 sentence 1
Shall apply accordingly.

(6) At the request of the party obliged to provide information, a written record of the oral information must be given to the official office to record. The minutes should contain the name of the people present, the place, the day and the contain essential content of the information. It should be issued by the official to whom the oral information is given and will be signed to the person obliged to provide information. A copy of the transcript is available to those involved left.

(7) An automated retrieval of account information according to § 93b is only permitted if

1. the taxpayer applies for tax assessment in accordance with Section 32d (6) of the Income Tax Act
or

2. (dropped out)

and in those cases, the call is necessary to fix the income tax or is required

3rd to determine income in accordance with sections 20 and 23 (1) of the Income Tax Act in
Assessment periods up to and including 2008 or

4th to collect federally regulated taxes or recovery claims
federally regulated tax refunds and tax refunds or

4a. to determine in which cases a domestic taxpayer within the meaning of section 138 (2) sentence
1 Beneficiary or beneficial owner within the meaning of the Money Laundering Act
Accounts or custody accounts of a natural person, partnership, corporation, association of persons
or assets with domicile, habitual residence, registered office, main place of business or
Management is outside the scope of this law, or

4b. to determine the tax base in the cases of Section 208 (1) sentence 1 number 3

or

5. the taxpayer agrees.

In these cases, the tax authority or, in the cases of section 1 (2), the municipality may the Federal Central Office for taxes, request individual data from the banks to be kept in accordance with Section 93b (1) and (1a) Retrieve filesystems; In the cases of sentence 1 numbers 1 to 4b, a request for retrieval may only be made if a request for information to the taxpayer has not led to the goal or does not promise success.

(8) Upon request, the Federal Central Tax Office will provide information on the information provided in § 93b paragraphs 1 and 1a designated data, except the identification number according to § 139b,

1. the one for administration

- a) the basic security for job seekers according to the Second Book of the Social Code,
- b) social assistance under the Twelfth Book of the Social Code,
- c) training grants under the Federal Training Grants Act,
- d) promotion of promotion of advancement according to the promotion of advancement training,
- e) the housing allowance under the Housing Allowance Act and
- f) benefits under the Asylum Seekers Benefits Act

competent authorities, insofar as this is to check the existence of the eligibility requirements
is necessary and a previous request for information to the data subject has not led to the goal
or does not promise success;

2. the police enforcement authorities of the federal and state governments, insofar as this is to avert a significant danger
is required for public security, and

3. the constitutional protection authorities of the federal states, insofar as this is necessary for the performance of their tasks and
is expressly permitted by state law.

Those for enforcement under the Administrative Enforcement Act and under the
Administrative enforcement laws of the federal states competent authorities may carry out the
Request enforcement from the Federal Central Tax Office, at the credit institutions the in § 93b paragraph 1 and 1a
called data, except the identification number according to § 139b, if

1. the enforcement debtor does not fulfill his obligation to provide financial information or

2. In the case of enforcement in the assets specified in the property report, one complete satisfaction of the claim for which the property information is requested is expected to be is not expected.

For other purposes, a request for access to the Federal Central Tax Office regarding the in § 93b paragraph 1 and 1a designated data, except the identification number according to § 139b, only permitted if this is expressly approved by a federal law.

(8a) Account retrieval requests to the Federal Central Tax Office are based on the officially prescribed data record to be transmitted via the officially designated interfaces; § 87a paragraph 6 and § 87b paragraph 1 and 2 apply corresponding. The Federal Central Tax Office can make exceptions to electronic transmission allow. The Federal Central Tax Office is supposed to inform the requesting body of the results of the account call transmit electronically; Section 87a paragraphs 7 and 8 apply accordingly.

(9) Before a request for retrieval according to paragraph 7 or paragraph 8, the person concerned is given the opportunity point out an account call; this can also be done by express reference in official forms and Leaflets happen. After an account has been called up, the person concerned is from the requestor via the Notify implementation. A note after sentence 1 first half sentence and a notification after sentence 2 are omitted insofar as the requirements of section 32b (1) are met or the information of those concerned Person is legally excluded. Section 32c (5) applies accordingly. In the cases of paragraph 8 Sentence 4 applies accordingly, unless otherwise provided by law. Sentences 1 and 2 are not applicable in the cases of paragraph 8 sentence 1 number 2 or 3 or insofar as this is expressly determined by federal law is.

(10) A request for retrieval under paragraph 7 or paragraph 8 and its result are to be made by the requestor document.

footnote

(+++ Section 93: For application see Section 4 (2) VermAnlG, Section 9 (2) WpÜG, Section 8 (2) WpHG and Section 27 (2) WpPG each F. from 2.11.2015 +++)

(+++ § 93: For application see Art. 97 § 26 AOEG 1977 +++)

(+++ § 93: For application see § 22f UStG 1980 +++)

Section 93a General notification requirements

(1) To secure taxation in accordance with Section 85, the Federal Government may by ordinance Approval by the Federal Council of the authorities, other public bodies and public service broadcasters commit

1. Communicate to the tax authorities:

- a) the recipient of the services granted as well as the legal basis, the amount and the time of these Services,
- b) Administrative acts which, for the data subject, deny or restrict a tax Result in a benefit or the taxable income of the person concerned enable,
- c) subsidies awarded and similar support measures, and
- d) Evidence of undeclared work, illegal employment or illegal work Employment of foreigners;

2. the recipient within the meaning of number 1 letter a on the total of the annual benefits and on to inform the tax authorities about the resulting tax obligations.

The ordinance can also determine to what extent the notifications in accordance with Section 93c are to be transmitted or can be transmitted; in this case section 72a paragraph 4 does not apply. The Obligation of the authorities, other public bodies and the public service broadcasters Notices, information, notifications and administrative assistance based on other regulations remain unaffected.

(2) Debt administrations, credit institutions, commercial enterprises of legal entities of the public Right in the sense of the corporation tax law, public investment companies without sovereign powers, Professional chambers and insurance companies are exempt from the notification requirement.

(3) In the ordinance, the notifying bodies are obliged to inform the parties concerned Persons, the information to be communicated and the person responsible for receiving the communications Tax authorities to determine in more detail as well as the scope, timing and procedure of the notification regulate. In the ordinance, exceptions to the notification requirement, especially for cases, can be minor tax significance, to be admitted.

footnote

(+++ § 93a: For application see Art. 97 § 1 AOEG 1977 +++)

Section 93b Automated retrieval of account information

(1) Credit institutions also have the file system to be managed in accordance with Section 24c (1) of the German Banking Act Calls according to § 93 paragraph 7 and 8.

(1a) Credit institutions have access requests for accounts according to § 93 paragraph 7 or 8 in addition to those in § 24c paragraph 1 of the German Banking Act for all authorized parties and everyone economically The addresses and the addresses specified in section 154 (2a) are also entitled in accordance with the Money Laundering Act Save data. Section 154 Paragraph 2d and Article 97 Section 26 Paragraph 5 Numbers 3 and 4 of the Introductory Act to Tax code remain unaffected.

(2) In the cases of § 93 paragraphs 7 and 8, the Federal Central Tax Office may, upon request by the Credit institutions individual data from the file systems to be managed in accordance with paragraphs 1 and 1a retrieve automated procedures and transmit them to the requestor. The identification number according to The Federal Central Office for Only communicate taxes to tax authorities.

(3) The requestor bears the responsibility for the permissibility of data retrieval and data transmission.

(4) Section 24c (1) sentences 2 to 6, paragraphs 4 to 8 of the German Banking Act apply accordingly.

footnote

(+++ § 93b: For application see Art. 97 § 26 AOEG 1977 +++)

Section 93c Data transmission by third parties

(1) Are tax data of a taxpayer due to legal regulations from a third party (notifiable body) to financial authorities electronically, so subject to deviating Provisions in tax laws include the following:

1. The reporting entity must provide the data after the taxation period by
 - last day of February of the following year according to the officially prescribed data record transmit by remote data transmission via the officially designated interface; refers to the The obligation to transmit data on one taxation date is until the end of the second To be sent in the calendar month after the end of the month in which the taxation date lies.
2. The data record must contain the following information:
 - a) the name, the address, the classification feature and the contact details of those who are required to notify Position and its identification feature according to §§ 139a to 139c or, if this is not assigned was your tax number;
 - b) the reporting entity has a contractor within the meaning of § 87d with the In addition to the information specified in letter a, the name, the Address and contact details of the contractor as well as his identification feature according to §§ 139a to 139c or, if this has not been assigned, state its tax number;
 - (c) the surname, first name, day of birth, address of the taxable person and its identification number according to § 139b;
 - d) if the taxpayer is not a natural person, then his company or Name, address and business identification number according to § 139c or, if not yet was assigned, stating its tax number;

- e) the time of the creation of the data set or another event, on the basis of which the Data can be ordered in chronological order, the type of notification, the affected Taxation period or time of taxation and whether it is a first-time corrected or canceling notification.
3. The notifiable body must inform the taxpayer of which of them Tax relevant data it has or will transmit to the tax authorities. This Information has been made in an appropriate manner, with the taxpayer's consent electronically, and within reasonable time. Duty to provide information under other laws remains unaffected.
4. The reporting agency has to record the transmitted data and these records and the documents on which the communication is based until the end of the seventh on the Keep the taxation period or taxation time of the following calendar year; §§ 146 and 147 paragraphs 2, 5 and 6 apply accordingly.
- (2) The notifiable body shall not transmit data if it only appears after the seventh the taxation period or taxation time of the following calendar year recognizes that it is for Data transmission was required.
- (3) Provides the reporting body until the end of the seventh on the taxation period or Taxation date of the following calendar year determines that
1. the data transmitted in accordance with paragraph 1 was incorrect or
 2. a data record was transmitted, although the requirements for this were not met,
- the notifying body has this subject to different provisions in the tax laws correct or cancel immediately by submitting another data record. Paragraph 1 number 2 to 4 applies accordingly.
- (4) The tax authority responsible according to the tax laws can determine whether the reporting entity
1. fulfills its obligations under paragraph 1 numbers 1, 2 and 4 and paragraph 3 and
 2. determined the content of the data record in accordance with the requirements of the respective tax law.
- The rights and obligations of the tax authority responsible for taxing the taxpayer with respect to the determination of the facts remain unaffected.
- (5) Unless otherwise provided by law, the tax law stipulates that the Financial authority responsible for data also responsible for the application of paragraph 4 and § 72a paragraph 4.
- (6) The financial authorities may disclose data provided by the notifiable bodies within the meaning of the paragraphs 1 and 3 process if this is for the fulfillment of their duties or in the exercise of public Violence that has been transferred to them is required.
- (7) Unless otherwise stipulated by law, the notifying body may only use the Purpose of transmission of the taxpayer's collected and stored data only for this purpose use.
- (8) Paragraphs 1 to 7 do not apply to
1. Data transfer obligations pursuant to Section 51a Paragraph 2c or Section XI of the Income Tax Act,
 2. Data transfer obligations towards the customs authorities,
 3. Data transfers between tax authorities and
 4. Data transmission obligations of foreign public bodies.

footnote

(+++ § 93c: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

Section 93d Authorization to issue ordinances

The Federal Ministry of Finance can by ordinance with the consent of the Federal Council stipulate that data within the meaning of Section 93c is collected for the purpose of testing before it is transmitted for the first time

as far as this is necessary for the development, review or modification of automated processes.
In this case, the data may only be processed for testing purposes and must be processed within one
Year after the end of the test.

footnote

(+++ § 93d: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

Section 94

(1) Holds the tax authority with regard to the importance of the information or to bring about
truthful information, the swearing-in of someone other than one involved may be required
the financial court responsible for the place of residence or the place of residence of the person to be sworn in
request a sworn hearing. Is the place of residence or whereabouts of those to be sworn
If a person is not at the seat of a financial court or a specially established senate, the person responsible can also do so
District court to be asked to take the oath.

(2) In the request, the tax authority has the subject of the interrogation as well as the names and addresses
of the parties involved. The court has the parties and the requesting tax authority from the
Notify appointments. The parties involved and the requesting tax authority are entitled, during the
Questioning questions.

(3) The court decides on the legality of the refusal of the certificate or the oath.

§ 95 insurance on oaths

(1) The tax authority may ask the parties that he is correct the facts that he
claims to be sworn instead of insured. An oath instead of insurance should only be requested if
other means of researching the truth are absent, have failed or
require disproportionate effort. Of persons unable to take an oath within the meaning of Section 393 of the
Civil Procedure Code may not be required to take an affidavit.

(2) The insurance on oaths will be recorded by the tax authorities. To record
are authorized by the head of the agency, his permanent representative and members of the public service who are responsible for the
Have the qualification to act as a judge or the requirements of section 110 sentence 1 of the German Judges Act
fulfill. Other members of the public service may be the head of the agency or his permanent representative
authorize this in general or in individual cases in writing.

(3) The information, the accuracy of which is to be insured, must be established in writing and sent to the party concerned
at least one week before taking up insurance. The insurance is that the
Involved parties repeating the alleged facts stated: "I am swearing to take oath that I am after
told the pure truth to the best of my knowledge and did not conceal anything "
Participants are entitled to take the oath instead of taking the insurance.

(4) Before taking out the oath, the party involved is aware of the importance of the affidavit
Insurance and the criminal consequences of an incorrect or incomplete affidavit
To instruct insurance. The instruction is to be noted in the minutes.

(5) The minutes also have the names of the people present and the place and day of the
Contain minutes. The transcript is for the party making the affidavit,
Read out for approval or submit for review upon request. The approval granted is too
note and sign by the participant. The minutes are then from the official who is responsible for the
Insurance on oath has taken place, as well as signed by the secretary.

(6) Insurance under oath cannot be enforced according to § 328.

Section 96 Consultation of experts

(1) The tax authority determines whether an expert is to be consulted. Unless there is a risk of delay,
it must announce the person who wishes to appoint it as an expert to those involved beforehand.

(2) The parties may reject an expert because of concern about bias if there is a reason
is present that is capable of justifying doubts about its impartiality or if of its activity

the violation of a business or trade secret or damage to the business activity of a
Involved is to be feared. The rejection is due to the tax authorities immediately after notification
the person of the expert, but at the latest within two weeks, with evidence
the grounds for rejection. After this point, the rejection is only permitted if
it is made credible that the reason for rejection could not previously be asserted. About the
Rejection is decided by the tax authority that has appointed or intends to appoint the expert. The
Rejection requests have no suspensive effect.

(3) The person appointed as an expert must comply with the appointment if he is responsible for the reimbursement of
Expert opinion of the required kind is publicly ordered or if it is science, art or that
Trades, the knowledge of which is a prerequisite for the assessment, publicly exercises for acquisition or if it is for
The exercise of the same is publicly appointed or authorized. One is also for the reimbursement of the report
who has agreed to this with the tax authorities.

(4) The expert may reimburse the report, stating the reasons for concern of the
Reject bias.

(5) Members of the public service are only to be consulted as experts if they meet the requirements of the
Authorization required for service law.

(6) The experts are to be made aware of the provisions on the protection of tax secrecy.

(7) The expert opinion must be submitted regularly in writing. The oral reimbursement of the report can
be allowed. The swearing-in of the expert opinion may only be requested if the tax authority does so
Consideration of the importance of the expert opinion. Is the expert for the reimbursement of
Expert opinions of the type in question are generally sworn, the appeal to the oath taken is sufficient; she
can also be explained in a written report. Otherwise, section 94 applies mutatis mutandis.

III.

Evidence through certificates and inspection

§ 97 submission of certificates

(1) The parties involved and other persons have the books, records, records,
Submit business papers and other documents for inspection and review. The submission request is
indicate whether the documents for the taxation of the submission or for taxation
other people are needed. Section 93 paragraph 1 sentences 2 and 3 apply accordingly.

(2) The tax authority may request the submission of the documents referred to in paragraph 1 to the office or
they can be viewed by the person subject to submission, if the latter agrees, or the documents for submission
Official office are unsuitable. Section 147 (5) applies accordingly.

footnote

(+++ Section 97: For application see Section 4 (2) VermAnLG, Section 9 (2) WpÜG, Section 8 (2) WpHG and Section 27 (2) WpPG
each F. from 2.11.2015 +++)

Section 98 Taking the appearance

(1) If the tax authority carries out an inspection, the result must be kept on record.

(2) Experts can be consulted when taking the inspection.

Section 99 entering real estate and premises

(1) The officers entrusted by the tax authority with taking the inspection and those under the
§§ 96 and 98 consulted experts are entitled to land, rooms, ships, enclosed
Entering operating facilities and similar facilities during normal business and working hours,
insofar as this is necessary to make determinations in the interest of taxation. The data subjects
should be notified in good time beforehand. Living spaces may only be used against the owner's will
to prevent urgent threats to public security and order.

(2) Measures under paragraph 1 may not be ordered for the purpose of unknown objects to research.

§ 100 presentation of valuables

(1) The party concerned and other persons have the valuables (money, securities, Valuables), as far as this is necessary, in order to determine your interests in the interest of taxation Quality and value. Section 98 (2) applies.

(2) The presentation of valuables may not be ordered to look for unknown items to research.

IV.

Right to information and submission

Section 101 Right of the relatives to refuse to give information and to swear an oath

(1) The relatives (§ 15) of a party can refuse to provide information, unless they themselves as a party are obliged to provide information about their own tax situation or the duty to provide information for a party have to fulfill. The relatives are to be informed about the right to refuse to provide information. The instruction is to put on record.

(2) The persons referred to in paragraph 1 also have the right to refuse to swear their information. Paragraph 1 sentences 2 and 3 apply accordingly.

Section 102 Right to withhold information to protect certain professional secrets

(1) The information may also refuse:

1. Clergymen about what has been entrusted or known to them in their capacity as pastor has become,
2. Members of the Bundestag, a Landtag or a second chamber on people who are in their Capacity as members of these bodies or to whom they have entrusted facts in this capacity, as well as these facts themselves,
- 3rd
 - a) defenders,
 - b) lawyers, patent attorneys, notaries, tax consultants, auditors, tax representatives, sworn accountants,
 - c) doctors, dentists, psychological psychotherapists, child and adolescent psychotherapists, Pharmacists and midwives,

about what has been entrusted to them or become known in this capacity,
4. People involved in the preparation, manufacture or distribution of periodical printing works or Broadcast broadcasts cooperate professionally or have participated, about the person of the author, Submitter or guarantor of contributions and documents as well as about them with regard to their activities made communications, insofar as they are contributions, documents and communications for the editorial part deals; Section 160 remains unaffected.

(2) The persons named in subsection 1 numbers 1 to 3 are equal to their assistants and the persons who are responsible for Prepare for the job to participate in the professional activity. About exercising the right of this Auxiliary persons who refuse to provide information shall be decided by the persons named in subsection 1 numbers 1 to 3 because that decision cannot be made in the foreseeable future.

(3) The persons referred to in paragraph 1 number 3 may not refuse to provide information if they are from the Obligation to secrecy are released. The release from the obligation to secrecy also applies to the auxiliary persons.

(4) The statutory notification obligations of the notaries and the notification obligations of the paragraph 1 No. 3 letter b designated persons according to the Interest Information Ordinance of January 26, 2004 (Federal Law Gazette I p. 128), the last through Article 4 Paragraph 28 of the Law of September 22, 2005 (Federal Law Gazette I p. 2809), in which the applicable version remains unaffected. As far as the notification requirements exist, the notaries are also for

Submission of documents and obligation to provide further information. The notification requirements of the paragraph 1 number 3 letter b regarding persons referred to in § 138f paragraph 3 sentence 1 numbers 1 and 4 bis 9 Described information also exists if users affected by this information can be identified should.

footnote

(+++ § 102: For application see Art. 97 § 33 AOEG 1977 +++)

Section 103 Right to refuse information in the event of a risk of persecution due to a criminal offense or Misdemeanor

Persons who are not involved and are not obliged to provide information for a participant can access the information refuse to answer such questions, which they or one of their relatives (section 15) of the danger answer would be suspended from being prosecuted for an offense or an offense. About the right that They are to be instructed to refuse to provide information. The instruction must be kept on record.

Section 104 refusal to issue an expert opinion and to present documents

(1) Insofar as the information may be refused, the reimbursement of an expert opinion and the submission of Documents or valuables are denied. Section 102 (4) sentence 2 remains unaffected.

(2) The submission of documents and valuables that are kept for the parties cannot be refused insofar as the party involved would be obliged to present it in their own custody. For those involved The business books and other records kept for him are also kept.

Section 105 Relationship between the obligation to provide information and the submission of confidentiality to public authorities

(1) The obligation of the authorities or other public bodies, including the Deutsche Bundesbank, of the state banks and the debt administrations as well as the organs and staff of these offices Confidentiality does not apply to their obligation to provide information and to submit them to the tax authorities.

(2) Paragraph 1 does not apply insofar as the authorities and the persons entrusted with postal services are legally obliged to maintain letter, post and telecommunications secrecy.

footnote

(+++ Section 105 (1): For application see Section 4 (2) VermAnlG, Section 9 (2) WpÜG, Section 8 (2) WpHG and Section 27 (2) WpPG each F. from 2.11.2015 +++)

Section 106 Restriction of the obligation to provide information and to present documents if the state's well-being is impaired

Information or the submission of documents may not be required if the competent supreme federal or state authority declares that the information or submission is significant for the benefit of the federal government or a state Would cause disadvantages.

V.

Compensation for those obliged to provide information and for the experts

Section 107 Compensation for those obliged to provide information and for the experts

Disclosure officers, reporting agents and experts the tax authority for evidence purposes has received compensation or remuneration on application in accordance with the application of the Justice Remuneration and Compensation Act. This does not apply to those involved and to the people working for the parties have to fulfill the obligation to provide information or to submit.

4. subsection

Deadlines, dates, reinstatement

Section 108 Deadlines and Dates

(1) Sections 187 to 193 of the apply to the calculation of deadlines and the determination of dates Corresponding to the civil code, unless otherwise specified in paragraphs 2 to 5.

(2) The period set by a public authority begins on the day on which the announcement of the Deadline follows, unless the data subject is informed otherwise.

(3) If the end of a period falls on a Sunday, a public holiday or a Saturday, it ends Deadline with the end of the next working day.

(4) If an authority only has to provide services for a certain period, this period also ends then with the end of his last day, if this is on a Sunday, a public holiday or falls on a Saturday.

(5) The date set by an authority is also to be kept if it is a Sunday, statutory Holidays or Saturday falls.

(6) If a deadline is determined by hours, then Sundays, public holidays or Saturdays included.

Section 109 Extension of deadlines

(1) Deadlines for filing tax returns and deadlines set by a tax authority be extended subject to paragraph 2. If such periods have already expired, they can be reserved of paragraph 2 can be extended retrospectively, especially if it were unjustified by the expiry of the period existing legal consequences.

(2) Paragraph 1 is

1. in the cases of § 149 paragraph 3 on periods after the last day of February of the second the taxation period of the following calendar year and

2. in the cases of § 149 paragraph 4 for periods after the time specified in the order

only apply if the taxpayer is or was unable to blame, the tax return period to adhere to. For taxpayers who make their profit from agriculture and forestry after one of the calendar year determine a different marketing year, the last day of February is replaced by July 31 of the year second calendar year following the taxation period. The fault of a representative or one Agents are attributed to the taxpayer.

(3) The tax authority may provide the extension of the deadline with a secondary provision, in particular from make dependent on a security deposit.

(4) Deadlines for filing tax returns and deadlines set by a tax authority, can only be extended with the help of automation, provided that the extension of the deadline is checked automation-based risk management system according to § 88 paragraph 5 is used and no reason to do so exists to process the individual case by public officials.

footnote

(+++ § 109: For application see Art. 97 §§ 1 and 10a AOEG 1977 +++)

§ 110 Restoration of the previous status

(1) If someone was unable to meet a legal deadline through no fault of his own, he is requested to do so To grant reinstatement to the previous status. A representative is at fault of the representative attributed to.

(2) The application must be made within one month after the obstacle has been removed. The facts about The reasons for the application are credible when the application is submitted or in the process of the application do. The missed action must be made up within the application period. Once this has happened, it can Reinstatement can also be granted without application.

(3) After one year from the end of the missed period, the reinstatement can no longer be requested or the omitted act can no longer be made up, unless this occurs before the end of the one-year period force majeure was impossible.

(4) The tax authority decides on the application for reinstatement of the missed act has located.

5th subsection

Legal and administrative assistance

Section 111 Obligation to provide mutual assistance

(1) All courts and authorities must provide the administrative assistance required to carry out taxation. § 102 remains unaffected.

(2) Administrative assistance is not available if

1. Authorities help each other within an existing relationship,
2. the assistance consists in acts which are the responsibility of the requested authority as a separate task.

(3) Debt administrations, credit institutions and companies of a commercial nature of public bodies
On the right, this rule does not apply.

(4) In the area of customs administration, the obligation to provide mutual assistance extends to those to the public Transport or public goods handling companies that the Federal Ministry of Finances have been specially appointed as customs auxiliaries, and on the staff of these companies.

(5) Sections 105 and 106 are to be applied accordingly.

footnote

(+++ Section 111 (5): For application see Section 4 (2) VermAnlG, Section 9 (2) WpÜG, Section 8 (2) WpHG and Section 27 (2) WpPG each F. from 2.11.2015 +++)

Section 112 Requirements and limits of administrative assistance

(1) A financial authority can request administrative assistance in particular if it:

1. cannot perform the official act himself for legal reasons,
2. for factual reasons, especially because the staff required to perform the official act or facilities are missing that the official act cannot carry out itself,
3. relies on knowledge of facts that are unknown to it to carry out its tasks and which she cannot determine herself
4. Documents or other evidence required in the possession of the requested authority,
5. the official act could only be carried out with much greater effort than the requested authority.

(2) The requested authority may not provide assistance if it is unable to do so for legal reasons.

(3) The requested authority need not provide assistance if

1. another authority can provide the aid much more easily or with significantly less effort,
2. it could only provide the aid with disproportionate effort,
3. taking into account the tasks of the requesting tax authority by the scope of the Aid would seriously endanger the fulfillment of their own tasks.

(4) The requested authority may not refuse the aid on the grounds that it has made the request from other than the reasons mentioned in paragraph 3 or because they are the measure to be implemented with the assistance for inappropriate.

(5) If the requested authority does not consider itself obliged to provide assistance, it shall notify the requesting financial authority

their view with. If this insists on mutual assistance, then the obligation to provide mutual assistance decides

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joint supervisory authority responsible for technical matters or, if such does not exist, the one requested for the Authority competent supervisory authority.

Section 113 Selection of the authority

If several authorities are considered for administrative assistance, one of the lowest authorities should, if possible Administrative level of the administrative branch to which the requesting tax authority belongs.

Section 114 Execution of administrative assistance

(1) The admissibility of the measure, which is to be realized through the administrative assistance, depends on that for the requesting financial authority, the implementation of administrative assistance according to the law applicable to the requested authority.

(2) The requesting financial authority bears the responsibility for the requested authority Legality of the measure to be taken. The requested authority is responsible for performing the administrative assistance responsible.

Section 115 costs of administrative assistance

(1) The requesting financial authority has no administrative fee for the requested administrative assistance pay. On request, it must reimburse expenses to the requested authority if it has 25 Exceed euros. If the authorities of the same legal entity provide mutual assistance, the expenses will not become refunded.

(2) If the requested authority carries out an official act for the execution of the administrative assistance, so the costs owed by a third party for this (administration fees, user fees and Expenses).

Section 116 Notification of tax offenses

(1) Courts and the authorities of the federal, state and local authorities responsible for public administration, that are not tax authorities have facts that they learn from work and that relate to a tax crime close, the Federal Central Tax Office or, if known, the one for the criminal tax procedure to notify competent tax authorities. So far the tax authorities responsible for the criminal tax procedure the Federal Central Tax Office will notify you of this immediately Facts with. The tax authorities responsible for the criminal tax procedure, with the exception of the Federal Customs Administration, transmit the notification to the Federal Central Tax Office, insofar as this is not has already been notified immediately.

(2) Section 105 (2) applies accordingly.

footnote

(+++ Section 116 (1): For application see Section 4 (2) VermAnlG, Section 9 (2) WpÜG, Section 8 (2) WpHG and Section 27 (2) WpPG each F. from 2.11.2015 +++)

Section 117 Interstate legal and administrative assistance in tax matters

(1) The financial authorities may provide intergovernmental legal and administrative assistance in accordance with German law in Claim.

(2) The financial authorities may intergovernmental legal and administrative assistance on the basis of nationally applicable international agreements, nationally applicable legal acts of the European Union and the EU Provide administrative assistance law.

(3) The financial authorities may, at their discretion, provide international legal and administrative assistance Make requests in other cases, too

1. mutuality is guaranteed,

2. The requesting state guarantees that the information and documents transmitted are only for purposes

its taxation or criminal tax procedure (including administrative offenses) and that the information and documents transmitted are only available to such persons, authorities or

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Courts are made available to deal with the taxation or prosecution of the
Tax offense are concerned

3. The requesting state guarantees that it is willing to pay taxes on income, earnings and property
a possible double taxation through communication through a proper delimitation of the
Avoid tax bases and
4. Execution of the request sovereignty, security, public order or others
essential interests of the federal government or its regional authorities are not impaired and none
There is a risk that the domestic participant is not entitled to legal and administrative assistance
agreed damage arises if a trade, industrial, commercial or professional secret or a
Business process to be disclosed based on the request is disclosed.

As far as the intergovernmental legal and administrative assistance concerns taxes by the state tax authorities
are managed, the Federal Ministry of Finance decides in agreement with the responsible
supreme state authority.

(4) When carrying out legal and administrative assistance, the powers of the financial authorities and the
rights and obligations of the parties and other persons according to the tax for the purposes of § 1 para.
1 applicable regulations. Section 114 applies accordingly. When transmitting information
and documents apply accordingly to domestic participants § 91; as far as the legal and administrative assistance taxes
concerns, which are administered by the state tax authorities, has a hearing of the domestic party
deviating from § 91 paragraph 1 always take place, unless the sales tax is affected, it takes place
Exchange of information takes place on the basis of the EU Mutual Assistance Act or there is an exception according to Section 91 (2)
or 3 before.

(5) The Federal Ministry of Finance is authorized to promote intergovernmental
Cooperation through ordinance with the consent of the Federal Council international agreements
on mutual legal and administrative assistance in the customs field, if applicable
the obligations assumed therein within the framework of the intergovernmental law permitted under this Act
Provide legal and administrative assistance.

Section 117a Transfer of personal data to member states of the European Union

(1) At the request of a public authority responsible for the prevention and prosecution of crime
In a Member State of the European Union, the departments of the
Financial authorities personal data in connection with the area of responsibility determined in § 208
stand for the purpose of preventing crime. The following apply to the transmission of this data
National data transmission regulations accordingly.

(2) The transmission of personal data in accordance with paragraph 1 is only permitted if the request is at least
contains the following information:

1. the name and address of the requesting authority,
2. the name of the crime for which the data are required to prevent it,
3. the description of the facts on which the request is based,
4. the designation of the purpose for which the data is requested,
5. the connection between the purpose for which the information or knowledge is requested,
and the person to whom this information relates,
6. Details of the identity of the data subject, provided the request is made to a known person
relates, and
7. Reasons for the assumption that relevant information and knowledge are available in Germany.

(3) The tax authorities who are responsible for tax investigation can also do so without request
personal data as defined in paragraph 1 to one for the prevention and prosecution of crime
submit the responsible public body of a Member State of the European Union if in individual cases
the risk of committing a crime within the meaning of Article 2 (2) of Framework Decision 2002/584 /

JHA of the Council of 13 June 2002 on the European arrest warrant and the surrender procedures between the Member States (OJ L 190, 18.7.2002, p. 1), most recently by Framework Decision 2009/299 / JHA (OJ L 81 of March 27, 2009, p. 24) has been changed, and there are concrete indications that the Submitting this personal data could help prevent such a crime.

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(4) For the transmission of data in accordance with paragraph 3, the provisions on data transmission in the domestic area accordingly. As far as this is the case, data transmission is not taken into account the special public interest in the data transmission, in individual cases the interests of the outweigh the affected person. One of the interests worthy of protection also includes the existence of one adequate levels of data protection in the recipient country. The legitimate interests of those concerned Persons can also be protected by the fact that the recipient state or the recipient intermediate or intergovernmental body guarantees protection of the transmitted data in individual cases.

(5) The data transmission according to paragraphs 1 and 3 will not take place if

1. this would impair essential security interests of the federal government or the federal states,
2. the transmission of data relating to those contained in Article 6 of the Treaty on European Union Principles would contradict
3. The data to be transmitted is not available at the requested authority and only by being seized can be obtained from coercive measures or
4. the transmission of the data would be disproportionate or the data for the purposes for which it was transmitted should not be required.

(6) The data transmission according to paragraphs 1 and 3 can be omitted if

1. the data to be transmitted to the tax authorities' departments responsible for tax investigation are not available, but can be obtained without taking coercive measures,
2. this would jeopardize the success of ongoing investigations or the body, life or freedom of a person or
3. the act, for the prevention of which the data are to be transmitted, according to German law with a Imprisonment of up to one year or less is threatened.

(7) As a public body responsible for the prevention and prosecution of crime in a Member State In the European Union within the meaning of paragraphs 1 and 3, any body that is designated by that state in accordance with Article 2 Letter a of Council Framework Decision 2006/960 / JHA of 18 December 2006 on the simplification of the Exchange of information and intelligence between law enforcement agencies in the Member States the European Union (OJ L 386, 29.12.2006, p. 89, L 75, 15.3.2007, p. 26).

(8) Paragraphs 1 to 7 also apply to the transfer of personal data to the Prevention and prosecution of criminal offenses responsible public authorities of a Schengen-associated state in the Within the meaning of Section 91 (3) of the Law on International Mutual Legal Assistance in Criminal Matters.

Section 117b Use of data transmitted under Council Framework Decision 2006/960 / JHA

(1) Data sent to the departments responsible for tax investigation according to Framework Decision 2006/960 / JHA of the tax authorities may only be used for the purposes for which they were transmitted or for Defense against a current and significant public security threat. For one they may only be used for other purposes or as evidence in judicial proceedings if the transmitting state has agreed. Provided by the transmitting state for the use of the data Conditions must be observed.

(2) The tax authorities' departments, which are entrusted with the tax investigation, issue the transmitting state at its request, for data protection control purposes, information about how the transmitted data were used.

Section 117c Implementation of international legal agreements to promote the Tax compliance in international matters

(1) The Federal Ministry of Finance is authorized to fulfill obligations from within the country

Applicable international law agreements that promote tax honesty through systematic collection and transmission of tax-relevant data serve, through legal ordinances with the consent of Federal Council regulations to take over

1. the collection of the data required by these agreements by the in these agreements Basically certain third parties,

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2. the transmission of this data according to the officially prescribed data record by way of Remote data transmission to the Federal Central Tax Office,
3. the forwarding of this data to the competent authority of the other contracting state and
4. the receipt of corresponding data from the other contracting state and their forwarding In accordance with § 88 paragraphs 3 and 4 to the responsible state tax authority.

In a legal ordinance according to sentence 1, the Federal Central Tax Office can be granted the right the data and reports in accordance with § 9 paragraphs 1 and 2 of the FATCA-USA Implementation Ordinance to fulfill the Federal Central Tax Office to evaluate legally assigned tasks. Evaluation of the messages according to § 9 paragraph 2 of the FATCA-USA Implementation Ordinance by the responsible state tax authority remain unaffected.

- (2) When data is transmitted by the Federal Central Tax Office to the responsible tax authority of the other contracting state according to an ordinance issued on the basis of paragraph 1 sentence 1 the parties were not heard.
- (3) The Federal Central Tax Office is entitled to conditions that are necessary for the fulfillment of the obligations Collection and transmission of data in accordance with an ordinance issued by paragraph 1 Importance or need clarification in the case of the collection of this data and its transmission to to examine the Federal Central Tax Office. Sections 193 to 203 apply accordingly.
- (4) On the basis of an ordinance pursuant to paragraph 1 or as part of an examination pursuant to paragraph 3 of Federal Central Tax Office may only use data in the underlying international law Agreements specified purposes are used. When submitting country reports the Federal Central Tax Office pursuant to Section 138a (7) sentences 1 to 3 does not hear the Involved.

footnote

(+++ § 109: For application see Art. 97 § 1 AOEG 1977 +++)

Section 117d Statistics on intergovernmental administrative and legal assistance

Information that is processed in the course of intergovernmental administrative and legal assistance may be statistically pseudonymized or anonymized. These statistical data may be made publicly accessible be made.

second part

Administrative file

Section 118 Concept of administrative act

Administrative act is any decision, decision or other sovereign measure that an authority has to Regulation of an individual case in the field of public law and which has direct legal effect is directed outwards. General decree is an administrative act that addresses a general Characteristics determined or determinable group of people or the public property of a Thing or its use by the general public.

Section 119 Certainty and form of the administrative act

- (1) The content of an administrative act must be sufficiently determined.
- (2) An administrative act can be issued in writing, electronically, orally or in another way. A Verbal administrative acts must be confirmed in writing if there is a legitimate interest in this and the data subject requests this immediately.

(3) The issuing authority must recognize a written administrative or electronic administrative act. Furthermore, he must have the signature or name of the head of the authority, his representative or his Agent included; this does not apply to an administrative act that is form or automatic Facilities is enacted. If a written form has been ordered for an administrative act by law, then an electronic administrative act also the qualified certificate underlying the signature or a the issuing authority can recognize the associated qualified attribute certificate. In the case of § 87a paragraph

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4 sentence 3, the enacting tax authority as user must confirm according to § 5 paragraph 5 of the De-Mail Act of the De-Mail account.

Section 120 additional provisions to the administrative act

(1) An administrative act to which there is a claim may only provide a secondary provision if it is permitted by law or if it is to ensure that the legal Requirements of the administrative act are met.

(2) Without prejudice to paragraph 1, an administrative act may be issued at the due discretion with

1. a provision according to which a benefit or debit begins at a certain point in time, ends or applies for a certain period (time limit),
2. a provision according to which the occurrence or cessation of a discount or a charge of depends on the uncertain occurrence of a future event (condition),
3. a reservation of revocation

or be connected with

4. a provision by which the beneficiary is required to do, tolerate or refrain from doing so (Edition),
5. a reservation of the subsequent inclusion, change or addition of a condition.

(3) A secondary provision must not run counter to the purpose of the administrative act.

Section 121 Reason for the administrative act

(1) A written, electronic as well as a written or electronic confirmed administrative act is with a Provide reasons, insofar as this is necessary for his understanding.

(2) A reason is not required

1. as far as the tax authority complies with an application or follows an explanation and the administrative act does not interferes with another's rights,
2. insofar as the person for whom the administrative act is intended or who is affected by it, the The tax authority's opinion on the factual and legal situation is already known or without reason is easily recognizable to him,
3. if the tax authority uses similar administrative acts in large numbers or administrative acts automatic devices and does not provide the reason according to the circumstances of the individual case is
4. if this results from a legal regulation,
5. when a general decision is made public.

Section 122 Notification of the administrative act

(1) An administrative act shall be made known to the party for whom it is intended or by him is affected. Section 34 (2) applies accordingly. The administrative act can also be against one Authorized to be announced. It should be announced to the authorized representative if the Tax authority a written or electronically transmitted according to officially prescribed data record Power of attorney exists as long as the proxy does not have a rejection in accordance with Section 80 (7) has been announced.

(2) A written administrative act, which is transmitted by post, is deemed to be announced

1. if sent to the post office within Germany on the third day after posting,

2. if sent abroad one month after posting,

unless he did not or received it later; in case of doubt, the authority has access of the administrative act and the time of access.

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(2a) An electronically transmitted administrative act is deemed to be known on the third day after being sent given, unless it was not received or was received at a later date; in case of doubt, the authority has the Evidence of access to the administrative act and the time of access.

(3) An administrative act may be announced publicly if permitted by law is. A general decision may also be made public if it is made known to the Involved parties.

(4) The public announcement of an administrative act is effected by its operative part is made known locally. The local notice must state where the administrative act and its reasoning can be viewed. The administrative act applies two weeks after the day of local announcement as announced. In a general decision, a different one Day, but no earlier than the day following the announcement.

(5) An administrative act is served if this is required by law or by the authorities is arranged. Subject to sentence 3, delivery is based on the provisions of Administrative Delivery Act. Notwithstanding § 7 paragraph 1 applies to the delivery to a proxy Sentence 2 of the Administrative Delivery Act paragraph 1 sentence 4 accordingly.

(6) The announcement of an administrative act to a party at the same time with effect for and against others Participants are permitted if the participants agree; these participants can subsequently one Request a copy of the administrative act.

(7) Relate to administrative acts

1. spouse or life partner or
2. spouses with their children, life partners with their children or single persons with their children,

So it is sufficient for the announcement to all involved if they make a copy under their common Address is transmitted. The administrative files are to be announced individually to the parties, if so they have requested this or as far as the tax authority knows that there is serious between them There are differences of opinion.

footnote

(+++ § 122: For application see Art. 97 §§ 1 and 80 AOEG 1977 +++)

Section 122a Disclosure of administrative files by making them available for data retrieval

(1) Administrative acts can be known with the consent of the party or the person authorized by him are given by being made available for data retrieval by remote data transmission.

(2) The consent can be revoked at any time with future effect. The revocation will be the Tax authority only effective when he receives it.

(3) The person authorized to access the data must authenticate himself in accordance with Section 87a (8).

(4) An administrative act made available for retrieval shall apply on the third day after the electronic one has been sent Notification of the provision of the data to the person authorized to call as announced. in the The authority has to prove the receipt of the notification of doubt. Can the tax authority accept the the administrative act applies if the person entitled to access does not prove disputed access to the notification as announced on the day on which the person authorized to access the data retrieved. The The same applies if the person entitled to call irrefutably recalls the notification not within three days after sending it.

footnote

(+++ § 122a: For application see Art. 97 §§ 1 and 28 AOEG 1977 +++)

Section 123 Appointment of an authorized representative

A party without domicile or habitual residence, registered office or management in Germany, in another member state of the European Union or in a country to which the agreement on

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the European Economic Area is applicable, the tax authority has within a reasonable period of time. If he fails to do so, one applies a document sent to him one month after posting and an electronically transmitted document received on the third day after dispatch. This does not apply if it is established that the document or the electronic document has not reached the recipient or has reached it at a later time. On the legal consequences of the omission must be pointed out to the party concerned.

Section 124 Effectiveness of the administrative act

(1) An administrative act shall be dealt with in relation to the person for whom it is intended or who is affected by it effective when it is announced to him. The administrative act takes effect with the content with which he will be announced.

(2) An administrative act remains effective as long as and insofar as it is not withdrawn, revoked, otherwise is canceled or timed out or otherwise done.

(3) A void administrative act is ineffective.

Section 125 nullity of the administrative act

(1) An administrative act is void insofar as it suffers from a particularly serious error and this with reasonable assessment of all relevant circumstances is obvious.

(2) Regardless of the existence of the requirements of paragraph 1, an administrative act is void,

1. which was issued in writing or electronically, but does not recognize the issuing tax authority leaves,
2. which, for factual reasons, nobody can follow,
3. which requires an unlawful act to be carried out which constitutes a punitive or administrative offense,
4. who violates common decency.

(3) An administrative act is not void simply because

1. regulations on local jurisdiction have not been complied with,
2. a person excluded pursuant to Section 82 (1) sentence 1 numbers 2 to 6 and sentence 2 has participated,
3. a committee appointed by law to cooperate with the adoption of the administrative act did not take the prescribed decision or was not quorate,
4. The cooperation of another authority required by law has been omitted.

(4) If the nullity affects only part of the administrative act, it is null and void if the null part it is so essential that the tax authority would not have adopted the administrative act without the void.

(5) The tax authority can determine the nullity ex officio at any time; on application it must be determined if the applicant has a legitimate interest in this.

Section 126 Healing of procedural and formal errors

(1) A violation of procedural or formal requirements that does not invalidate the administrative act pursuant to Section 125 is irrelevant if

1. the application required for the administrative act is made subsequently,
2. the necessary justification is given subsequently,

3. the necessary hearing of a party is rescheduled,
4. the decision of a committee whose participation is necessary for the adoption of the administrative act, is subsequently taken,
5. the necessary cooperation of another authority is made up.

(2) Acts according to Paragraph 1 Nos. 2 to 5 can be completed until the factual instance of a financial court proceedings are made up.

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(3) If an administrative act lacks the necessary justification or the necessary hearing is required involved before the administrative act was adopted and is therefore the timely challenge of the administrative act has been neglected, the failure to object to the opposition period is considered not to be to blame. That for the decisive event for the reinstatement in accordance with Section 110 (2) occurs when the event is made up for omitted procedural act.

Section 127 Consequences of procedural and formal errors

The annulment of an administrative act that is not null and void pursuant to Section 125 cannot be claimed solely for this reason because he is in violation of rules regarding the procedure, form or local jurisdiction came about if no other decision could have been made on the matter.

Section 128 reinterpretation of a faulty administrative act

(1) A faulty administrative act can be reinterpreted into another administrative act if it relates to the same goal is addressed by the enacting tax authority in the procedure and form could have been lawfully enacted and if the conditions for its enactment are met.

(2) Paragraph 1 does not apply if the administrative act into which the erroneous administrative act could be interpreted is the contradict the recognizable intent of the issuing tax authority or its legal consequences for the person concerned Person would be less favorable than that of the faulty administrative act. A reinterpretation is also not permitted if the erroneous administrative act should not be withdrawn.

(3) A decision that can only be made as a legally bound decision cannot be made into a Discretionary decision can be reinterpreted.

(4) Section 91 applies accordingly.

Section 129 Apparent inaccuracies in the adoption of an administrative act

The tax authority may misspellings, miscalculations and similar apparent inaccuracies that may occur when enacting correct an administrative act at any time. If the interested party has a legitimate interest is to be corrected. If correction is requested for a written administrative act, the Tax authority authorized to request the submission of the document to be corrected.

Section 130 withdrawal of an illegal administrative act

(1) An illegal administrative act, even after it has become uncontestable, in whole or in part withdrawn with effect for the future or for the past.

(2) An administrative act that has created or confirmed a right or a legally significant advantage (favorable administrative act) may only be withdrawn if

1. it has been issued by a non-factually competent authority,
2. it was obtained through unfair means, such as fraudulent deception, threats or bribery,
3. the beneficiary has obtained it by providing information that is essentially incorrect or incomplete were,
4. the beneficiary was aware of its illegality or was not aware of it due to gross negligence.

(3) Does the tax authority become aware of facts that make the withdrawal of an illegal favorable administrative act, the withdrawal is only within one year since

Permitted date of acknowledgment. This does not apply in the case of paragraph 2 number 2.

(4) After the administrative act has been finalized, the withdrawal shall be decided by the regulations tax authority responsible for local jurisdiction; this also applies if the person to be taken back Administrative act has been adopted by another tax authority; Section 26 sentence 2 remains unaffected.

footnote

(+++ § 130: For validity see § 163 +++)

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Section 131 Revocation of a lawful administrative act

(1) A lawful, non-favorable administrative act, even after it has become incontestable, be wholly or partially revoked with future effect, unless an administrative act is the same Content would have to be waived again or a revocation is not permitted for other reasons.

(2) A lawful favorable administrative act may, even after it has become incontestable, whole or only partially revoked with future effect,

1. if the revocation is permitted by law or reserved in the administrative act,
2. if there is a condition attached to the administrative act and the beneficiary does not or not within a period set for him,
3. if the tax authority would be entitled on the basis of facts that occurred subsequently, the Administrative act not to be enacted, and if without the revocation the public interest would be endangered.

Section 130 (3) applies accordingly.

(3) The revoked administrative act becomes ineffective when the revocation becomes effective if the Tax authority determined no later date.

(4) Decisions on revocation shall be made in accordance with the regulations once the administrative act has become final tax authority responsible for local jurisdiction; this also applies if the one to be revoked Administrative act has been adopted by another tax authority.

Section 132 withdrawal, revocation, cancellation and change in the appeal procedure

The regulations on withdrawal, revocation, cancellation and modification of administrative files also apply during an opposition procedure and during a financial court procedure. Section 130 paras. 2 and 3 and § 131 paragraphs 2 and 3 are available for the withdrawal and revocation of a contested third party favorable administrative act during the opposition or tax court proceedings not to the contrary insofar as this remedies the objection or the lawsuit.

§ 133 return of documents and things

Is an administrative act irrevocably revoked or withdrawn or is its effectiveness from one no other reason or no longer exists, the tax authority may under the administrative act issued documents or things that prove the rights arising from the administrative act or their Exercise are intended to reclaim. The owner and, if he is not the owner, also the owner these documents or items are required to be released. The owner or the owner can however, request that the documents or items be returned to him after they have been returned by the Tax authorities are marked as invalid; this does not apply to things for which such labeling is not possible or not possible with the required obviousness or durability.

fourth part

Implementation of taxation

first section

Registration of taxpayers

1. subsection

Civil status and start of operations

Sections 134 to 136 (deleted)**footnote**

(+++ §§ 134 to 136: For application see Art. 97 § 1 AOEG 1977 +++)

2nd subsection**Notification requirements**

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Section 137 Tax registration of corporations, associations and assets

(1) Taxpayers who are not natural persons have the tax office responsible according to § 20 and the municipalities responsible for collecting the real taxes indicate the circumstances necessary for the tax Registration are important, in particular the establishment, the acquisition of legal capacity, the change of Legal form, the transfer of the management or the registered office and the dissolution.

(2) Notifications must be made within one month of the reportable event.

Section 138 notifications of employment

(1) Anyone who opens a business in agriculture and forestry, a commercial business or a permanent establishment, has to inform the municipality in which the company or the Permanent establishment is opened; the municipality shall immediately inform the tax office responsible in accordance with section 22 (1) of the content of the message. If the setting of real taxes has not been transferred to the municipalities, then takes the place of the municipality the competent tax office according to § 22 paragraph 2. Anyone freelance must notify the tax office responsible in accordance with Section 19. The same applies to the laying and the Abandonment of a company, a permanent establishment or a freelance activity.

(1a) Entrepreneurs within the meaning of § 2 of the sales tax law can exercise their notification obligations under paragraph 1 additionally fulfill electronically with the tax authority responsible for sales taxation.

(1b) Insofar as taxpayers are obliged in accordance with paragraph 1 sentences 1 to 3, opening or opening a business to report a freelance activity, they have further information to the tax office referred to in paragraph 1 about the legal and factual circumstances relevant for taxation. The information in According to sentence 1, according to the officially prescribed data record via the officially determined interface to transfer. On request, the tax office can avoid unreasonable hardships for a transmission according to sentence 2 waive; in this case, the information within the meaning of sentence 1 is based on the officially prescribed form granted.

(2) Taxpayers with residence, habitual residence, management or registered office in the area of application of this law (domestic taxpayers) have the tax office responsible for them in accordance with sections 18 to 20 notify:

1. the establishment and acquisition of companies and business establishments abroad;
2. the acquisition, abandonment or change of participation in foreign partnerships;
3. the acquisition or sale of shares in a corporation, association of persons or
Assets with registered office and management outside the scope of this law if
 - a) a participation of at least 10 percent in the capital or assets of the corporation,
Association or wealth is reached or
 - b) the total cost of all investments is more than 150,000 euros;
4. the fact that they alone or together with related parties within the meaning of § 1 paragraph 2 of
Foreign tax law for the first time directly or indirectly a dominant or determining one
Influence on the corporate, financial or business matters of a third country
Can exercise society;
5. the type of economic activity of the company, the permanent establishment, the partnership,
Corporation, association of persons, assets or the third country company.

In the cases of sentence 1 number 3, direct and indirect participations must be added together.

(3) Third country company is a partnership, corporation, association or Assets with headquarters or management in states or territories that are not members of the European Union or the European Free Trade Association.

(4) Notifications according to paragraphs 1, 1a and 1b are within one month after the reportable Refund event.

(5) Notifications according to paragraph 2 are together with the income tax or corporate tax return for the taxation period in which the fact to be communicated was realized, at the latest by 14 months after the end of this taxation period, according to the officially prescribed data record

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to be reimbursed via the officially designated interfaces. Domestic taxpayers who are not required to do so your income tax or corporate income tax return according to the officially prescribed data record the officially specified interface, the notifications have to submit according to the officially prescribed form unless you voluntarily submit your income tax or corporate tax return officially prescribed data record via the officially determined interface. Domestic taxpayers who are not obliged to file an income tax or corporate tax return the notifications according to the officially prescribed form up to 14 months after the expiry of the To be reimbursed in the calendar year in which the facts to be communicated have been realized.

footnote

(+++ § 138: For application see Art. 97 §§ 1, 32 AOEG 1977 +++)

Section 138a Country-specific report of multinational corporate groups

(1) A company with domicile or management in Germany (domestic company), the one Prepares consolidated financial statements or has to prepare them in accordance with regulations other than tax laws (domestic group parent company), has one after the end of a marketing year for this marketing year prepare the country-specific report of this group and send it to the Federal Central Tax Office, if

1. the consolidated financial statements of at least one company with its registered office and management abroad (foreign company) or a foreign permanent establishment and
2. the consolidated sales revenues shown in the consolidated financial statements in the previous financial year amount to at least 750 million euros.

Subject to paragraphs 3 and 4, the obligation under sentence 1 does not exist if the domestic Company within the meaning of sentence 1 is included in the consolidated financial statements of another company.

(2) The country report referred to in paragraph 1 contains

1. an overview, broken down by tax jurisdiction, of how the Group's business activities relate to the Distributed tax jurisdictions in which the group operates through companies or permanent establishments; to For this purpose, the following items in the overview, based on the consolidated financial statements of the group, to show:
 - a) the sales and other income from business transactions with related parties,
 - b) sales and other income from business transactions with external companies,
 - c) the total of sales and other income in accordance with letters a and b,
 - d) the income taxes paid in the marketing year,
 - e) the income taxes paid and deferred for this marketing year in the marketing year,
 - f) the annual result before income taxes,
 - g) equity,
 - h) the retained profit,
 - (i) the number of employees and
 - j) the tangible assets;
2. a list of all companies and permanent establishments, broken down by tax jurisdiction

which information is recorded in the overview according to number 1, stating the most important of them
Doing business as well

3. additional information which, in the opinion of the domestic group parent company, helps to understand the
Overview according to number 1 and the listing according to number 2 are required.

(3) Does the consolidated financial statements of a foreign company include the submission of the
country-specific report would be required if it had its registered office or management in Germany (foreign
Group parent company), a domestic company (consolidated domestic group company) and
the foreign group parent company instructs the included domestic group company to
to submit a country-specific report for the group (commissioned company)
Company to submit the country-specific report to the Federal Central Tax Office.

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(4) A consolidated domestic group company is generally obliged to
Report for a group with a foreign group parent company, according to paragraph 1 for transmission
of the country report, if it had its registered office or management in Germany, the
Federal Central Tax Office to be transmitted if the Federal Central Tax Office does not have a country-specific
Has received a report. A domestic group company included transmits the country-specific
Report, the obligation for all other consolidated domestic group companies does not apply to this
Group. Can a consolidated domestic group company transfer within the deadline of
Paragraph 6 sentence 1 does not ensure, in particular because they neither obtain the country-specific report
can still create, it has this within the period of paragraph 6 sentence 1 to the Federal Central Office for
To communicate taxes and to provide all the information within the meaning of paragraph 2 which it has or which
can procure them. Could a consolidated domestic group company assume that the
country-specific report is submitted on time, and it turns out that this is without
If the domestic group company involved is not at fault, it has its obligations
according to sentence 1 or sentence 3 within one month of becoming aware of the non-transmission. The
Sentences 1 to 4 apply accordingly to the domestic permanent establishment of a foreign company that
as a foreign group parent company or as a consolidated foreign group company in one
Consolidated financial statements.

- (5) A domestic company must state in the tax return whether it
1. is a domestic group company within the meaning of paragraph 1,
 2. is a commissioned company or
 3. a consolidated domestic group company of a group with foreign ones
Group parent company.

In the cases of sentence 1 number 3, you must also specify with which tax authority and from which one
Company's country-specific report is submitted. If this information is missing, it is
included domestic group company itself for timely transmission of the country-specific
Reporting obligation. Sentences 1 to 3 apply accordingly to the domestic permanent establishment
foreign company that acts as a foreign group parent company or as a consolidated foreign company
Group company is included in the consolidated financial statements.

(6) The country-specific report has to be sent to the Federal Central Tax Office at the latest
one year after the end of the marketing year for which the country report is to be drawn up.
Notwithstanding sentence 1, in the cases of paragraph 4 sentence 4, the deadline for transmission specified there applies
of the country report. The transmission has been made according to the officially prescribed data record
Remote data transmission to take place.

(7) The Federal Central Tax Office sends all country-related reports to which it has received
the relevant tax authority. A country-specific report contains information within the meaning of paragraph
2 for a contracting state of international agreements, the Federal Central Office for
Taxes on the basis of these international agreements, the country-related received
Report to the competent authority of the respective contracting state. The Federal Central Tax Office takes
the country-specific reports submitted to him by the competent authorities of the named in sentence 2
Contracting States have been transmitted and transmits these to the respective competent tax authority. The
Federal Central Tax Office can produce country-specific reports within the scope of the legally assigned ones
Evaluate tasks. The Federal Central Tax Office saves the country-related reports and deletes them

at the end of the 15th year following the year of transmission.

footnote

(+++ § 138a: For application see Art. 97 § 31 AOEG 1977 +++)

Section 138b Notification by third parties about relationships between domestic taxpayers and third countries Societies

(1) Obligated in the sense of § 2 paragraph 1 number 1 to 3 and 6 of the Money Laundering Act (notifiable Agency) have the tax office responsible for them in accordance with sections 18 to 20 manufactured or brokered by them Relationships of domestic taxpayers within the meaning of section 138 (2) sentence 1 to third country companies within the meaning of Section 138 (3). This applies to the cases where

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1. the reporting entity is aware that the domestic taxpayer is based on the established or mediated relationship alone or together with related parties in the sense of Section 1 Paragraph 2 of the Foreign Tax Act for the first time directly or indirectly a controlling or determining influence on corporate, financial or business matters a third country company, or
2. the domestic taxpayer is one manufactured or brokered by the reporting entity Relationship to a third country company is achieved, creating a direct stake in total at least 30 percent of the capital or assets of the third-country company is achieved; other purchases with respect to the same third country company are included, insofar as they are the Notified body are known or should have been known.

(2) The notifications are for every domestic taxpayer and every notifiable subject to be reimbursed separately.

(3) For each domestic taxpayer, please state:

1. the identification number according to § 139b and
2. the economic identification number according to § 139c or, if no economic ID number was assigned and it is not a natural person who is responsible for the Taxation based on income tax number.

Can the notifiable body provide the identification number and the business identification number or If you do not find out the tax number, you must instead provide a substitute characteristic that is dated Federal Ministry of Finance determined in agreement with the highest financial authorities of the federal states has been.

(4) The notifications are to be returned to the tax office in accordance with the officially prescribed form, namely by at the end of February of the year following the calendar year in which the facts to be reported was realized. § 72a paragraph 4, § 93c paragraph 1 number 3 and paragraphs 4 to 7, § 171 paragraph 10a, § 175b Paragraph 1 and § 203a apply accordingly.

(5) The tax office responsible for the notifiable office has the notifications to the for the domestic To forward taxpayers responsible according to §§ 18 to 20 competent tax office. Section 31b remains unaffected.

(6) The domestic taxpayer has the reporting body

1. to communicate his identification number according to § 139b and
2. his business identification number according to § 139c or, if this has not yet been assigned and he is not a natural person, his tax number for income taxation to communicate.

footnote

(+++ § 138b: For application see Art. 97 § 32 AOEG 1977 +++)

Section 138c Authorization to issue ordinances

(1) The Federal Ministry of Finance can by ordinance with the consent of the Federal Council determine that communications pursuant to Section 138b are officially determined based on the officially prescribed data record Interfaces are to be reimbursed. The ordinance pursuant to sentence 1 can also stipulate that the To transmit notifications deviating from § 138b paragraph 1 sentence 1 to another tax authority and from this tax authority to the tax office responsible for the domestic taxpayer in accordance with sections 18 to 20 are to be forwarded.

(2) If the Federal Ministry of Finance has issued an ordinance pursuant to paragraph 1, may the notifiable offices at the Federal Central Tax Office the identification number of the Inquire about taxpayers according to § 139b or their economic identification number according to § 139c. In the Inquiries may only be made to the domestic data specified in § 139b paragraph 3 or § 139c paragraph 3 to 5a Taxable persons are indicated, insofar as they are known to the reporting body. The The Federal Central Tax Office informs the reporting entity of the identification number or Economic identification number with, if the transmitted data with the according to § 139b paragraph 3 or §

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139c paragraphs 3 to 5a match data stored with him. The notifiable body may Use identification features only insofar as this is necessary to fulfill tax obligations. The Federal Ministry of Finance can provide further details of this procedure by ordinance Determine the approval of the Federal Council.

Section 138d Obligation to notify cross-border tax structuring

(1) Anyone who markets a cross-border tax structure within the meaning of paragraph 2, designed for third parties, organized or made available for use or managed by third parties (intermediary), the cross-border tax structuring to the Federal Central Tax Office in accordance with sections 138f and 138h to communicate.

(2) A cross-border tax arrangement is any arrangement

1. which deals with one or more taxes to which the EU Mutual Assistance Act applies,
2. either more than one member state of the European Union or at least one member state the European Union and one or more third countries, at least one of the following Conditions are met:
 - a) not all involved in the design are resident in the same tax jurisdiction;
 - b) one or more of those involved in the design are simultaneously in several Tax jurisdiction resident;
 - c) one or more of those involved in the design move to another tax jurisdiction a business location located there and the design is part of the Business activity of the permanent establishment or constitutes its entire business activity;
 - d) one or more of those involved in the design move to another tax jurisdiction after an activity without being based there or establishing a permanent establishment;
 - e) the design is likely to affect the automatic exchange of information or the To have identification of the beneficial owner, and
3. the least
 - a) has a label in the sense of § 138e paragraph 1 and of which a reasonable third party Taking into account all essential facts and circumstances, you can reasonably expect that the main advantage or one of the main advantages is the gaining of a tax advantage within the meaning of Paragraph 3 is, or
 - b) has a label within the meaning of Section 138e (2).

If a tax arrangement consists of a number of arrangements, it is considered to be cross-border Tax structuring if at least one step or sub-step of the series is cross-border within the meaning of Sentence 1 is number 2; in this case, the notification under paragraph 1 has the entire tax structure include.

(3) A tax advantage within the meaning of paragraph 2 sentence 1 number 3 letter a exists if

1. reimbursed by tax structuring, granted or increased tax refunds or Tax claims are to be dropped or reduced,

2. the creation of tax claims should be prevented or
3. The emergence of tax claims in other tax periods or to others
Taxation dates should be postponed.

There is also a tax benefit if it arises outside the scope of this law should. The Federal Ministry of Finance can agree with the highest financial authorities of the federal states in a letter to be published in the Federal Tax Gazette for certain groups of cases stipulate that none tax advantage in the sense of sentences 1 and 2 is to be assumed, in particular because the tax advantage cross-border taxation affects only within the scope of this law and is provided by law, taking into account all circumstances of the tax structuring.

(4) Permanent establishment within the meaning of paragraph 2 sentence 1 number 2 letters c and d is both a permanent establishment within the meaning of § 12 as well as a permanent establishment within the meaning of an agreement applicable in a specific case Avoidance of double taxation.

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- (5) The user of a cross-border tax arrangement is any natural or legal person Partnership, community or property,
1. the cross-border tax planning is provided for implementation,
 2. who is ready to implement cross-border tax structuring, or
 3. which has taken the first step towards implementing cross-border tax planning.

(6) If a user has designed a cross-border tax arrangement for himself, so are the regulations applicable to intermediaries apply accordingly.

(7) In the context of cross-border tax structuring, an intermediary only practices the in Paragraph 1 listed activities, it is not considered to be involved in the design.

footnote

(+++ §§ 138d bis 138k: For application see Art. 97 § 33 AOEG 1977 +++)

Section 138e of cross-border tax structuring

(1) Characteristics in the sense of § 138d paragraph 2 sentence 1 number 3 letter a are:

1. the agreement
 - a) a confidentiality clause, which the user or another party involved in the tax structuring a disclosure of the manner in which a tax advantage is obtained based on the design, prohibited to other intermediaries or the tax authorities, or
 - b) remuneration that is determined in relation to the tax benefit of tax structuring; this applies if the remuneration depends on the amount of the tax benefit or if the agreement contains the agreement to reimburse all or part of the remuneration, if applicable with the design the tax benefit to be expected is not achieved in whole or in part,
2. A standardized documentation or structure of the design that is available for more than one user is without having to be significantly customized for use,
3. Designs that have as their object that
 - a) takes improper legal steps in the to acquire loss-making companies directly or indirectly, the main activity of this End the company and use its losses to reduce its tax burden, including transferring the losses to another jurisdiction or the timing closer use of these losses,
 - (b) income from property, gifts or other income not taxed or taxed at a lower rate, or non-taxable income is converted,
 - c) Transactions through the inclusion of intermediaries that are not material carry out economic activity, or transactions that cancel each other out or

- compensate, be used for circular asset shifts,
- d) the recipient is more cross-border, more deductible from the payer than operating expenses
 Payments between two or more affiliates in a tax jurisdiction
 resident who does not charge corporation tax or a corporation tax rate of 0 percent
 or close to 0 percent, or
- (c) the cross-border payment, deductible as operating expenditure between the payer and
 two or more affiliates are in a jurisdiction where the recipient
 is resident as far as this tax jurisdiction makes the payment
- aa) fully exempt from tax or
- bb) subject to a preferential tax regime.

(2) Characteristics in the sense of § 138d paragraph 2 sentence 1 number 3 letter b are:

1. Designs that have as their object that

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- a) the recipient of cross-border payments connected between two or more
 Companies take place and are deductible as a business expense with the payer,
 aa) is not resident in any tax jurisdiction, or
- bb) is resident in a tax jurisdiction that appears on the list of third countries that:
 by the member states of the European Union or by the Organization for Economic
 Cooperation and development was classified as a non-cooperative jurisdiction,
- b) in more than one tax jurisdiction
- aa) deductions for the use of the same asset are claimed, or
- bb) an exemption from double taxation for the same income or the same assets
 is made and the income or assets are therefore wholly or partly
 remain untaxed
- or
- c) the design provides for the transfer or transfer of assets, insofar as
 the tax assessment of the asset in the tax jurisdiction involved
 significantly differentiates;
2. Designs leading to an erosion of the notification obligation in accordance with the implementation legislation
 the standard for the automatic exchange of information about financial accounts in tax matters
 (common reporting standard) or the lack of such legislation
 Make use of; such designs include in particular
- a) the use of an account, a product or an investment which does or does not have a financial account
 within the meaning of section 19 number 18 of the Financial Accounts Information Exchange Act (financial account)
 is or is supposedly not a financial account, but has characteristics that are similar to those of a financial account
 correspond,
- (b) the transfer of a financial account or assets to a jurisdiction which:
 not to the automatic exchange of information about financial accounts after the common
 Reporting standard with the tax jurisdiction in which the user is resident, or the
 Inclusion of such tax jurisdictions,
- c) the reclassification of income and assets as products or payments that do not conform to the
 automatic exchange of information about financial accounts according to the common reporting standard
 subject to
- d) the transfer or conversion of a financial institution within the meaning of section 19 number 3 of the
 Financial Accounts Information Exchange Act (financial institution) or a financial account or the one therein
 Assets contained in financial institutions, financial accounts or assets other than the
 Obligation to report in the context of the automatic exchange of information about financial accounts after
 are subject to a common reporting standard,
- e) the inclusion of legal entities, tax structures or structures that report a
 Account holder within the meaning of section 20 number 1 of the Financial Accounts Information Exchange Act

(Account holder) or several account holders or a controlling person within the meaning of § 19 Number 39 of the Financial Accounts Information Exchange Act (Controlling Person) or more Controlling persons in the context of the automatic exchange of information via financial accounts to exclude or to exclude according to the common reporting standard, or

- f) the erosion of due diligence procedures that financial institutions perform their reporting requirements for information on financial accounts according to the common reporting standard apply, or exploit weaknesses in these procedures, including inclusion of states or territories with unsuitable or weak enforcement policies anti-money laundering regulations or weak legal transparency requirements Persons or legal agreements;

3. Designs with legal owners or beneficial owners including

Persons, legal agreements or structures,

- a) which do not carry out any significant economic activity, which are adequately equipped, adequate human resources, reasonable assets and reasonable Premises goes hand in hand, and

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- (b) which are registered, resident or established in other jurisdictions, or are managed or controlled as the tax jurisdiction in which one or more of the beneficial owners of such persons, legal agreements or structures held assets are resident,

provided that the beneficial owners of these persons, legal agreements or structures within the meaning of § 3 of the Money Laundering Act cannot be made identifiable (non-transparent chain);

4. Transfer pricing where

- (a) a unilateral regime is used that applies to a specified category of users or Business transactions apply and the eligible users of certain obligations exempted otherwise due to the general transfer pricing rules of a tax jurisdiction would have to be fulfilled
- b) intangible assets or rights to intangible assets to an affiliate transferred or transferred between the company and its foreign permanent establishment for which there are insufficient at the time of their transfer or transfer Comparative values are available and the forecasts are more likely at the time of the transaction Cash flows or those to be derived from the transferred or transferred intangible value Income or the valuation of intangible assets or the right to intangible assets underlying assumptions are highly uncertain, which is why the total success at the time of Transfer or transfer is difficult to foresee (difficult to assess intangible assets),
or
- c) a cross-border transfer or relocation within affiliated companies of functions, risks, assets or other advantages and the expected annual earnings before interest and taxes of the transferring company over a period of time three years after the transfer less than 50 percent of the annual profit before interest and Taxes of the transferring company would have been expected if the transfer would not have taken place; with this expectation it can be assumed that the connected Companies act according to the principles of orderly and conscientious managers; this Regulations apply mutatis mutandis to business premises.

(3) An affiliated company within the meaning of paragraphs 1 and 2 is a person who is with another person connected in at least one of the following ways:

1. a person is involved in the management of another person insofar as they have significant influence can exercise on this person;
2. A person is in control of an investment company with more than 25 percent of the voting rights another person involved;
3. A person has ownership that directly or indirectly holds more than 25 percent of the capital participates in the capital of another person;
4. A person is entitled to at least 25 percent of another person's winnings.

If more than one person in accordance with sentence 1 of management, control, capital or profits the same person is involved, all data subjects are considered to be related companies.

If the same persons in accordance with sentence 1 of management, control, capital or profits if more than one person is involved, all affected persons are considered affiliated companies. For The purpose of this paragraph will be a person who has voting rights or equity interest a company acts together with another person as if it were an investment hold all or all of the voting rights of that company, that of the other Person will be held or will. In the case of indirect participations, the fulfillment of the requirements is according to Sentence 1 number 3 determined by multiplying the participation rates in the subordinate companies. A natural person, her spouse and relatives in an ascending or descending straight line are treated as a single person if there are similar economic interests. person within the meaning of sentences 1 to 6 is any natural or legal person, partnership, community or Net worth.

footnote

(+++ §§ 138d bis 138k: For application see Art. 97 § 33 AOEG 1977 +++)

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Section 138f Procedure for the notification of cross-border tax arrangements by intermediaries

(1) The cross-border tax structure within the meaning of § 138d paragraph 2 is the Federal Central Office for Taxes according to the officially prescribed data record within the meaning of paragraph 3 on the officially determined Interface.

(2) The information referred to in paragraph 3 shall be submitted within 30 days of the end of the day on which the first of the following events occurs:

1. cross-border tax planning is provided for implementation,
2. the user of the cross-border tax arrangement is ready to implement it or
3. at least one user of cross-border tax planning has the first step of implementation made this tax arrangement.

(3) The data record must contain the following information:

1. to the intermediary:
 - a) the surname and first name as well as the day and place of birth if the intermediary is a natural person
 - b) the company or the name if the intermediary is not a natural person,
 - c) the address,
 - (d) the country in which the intermediary is located and
 - e) the tax identification number or the tax number,
- 2nd to the user:
 - a) the family name and first name as well as the day and place of birth if the user has a natural person is
 - b) the company or name if the user is not a natural person,
 - c) the address,
 - (d) the country in which the user is established and
 - e) the tax identification number or the tax number of the user, insofar as this goes to the intermediary is known
- 3rd if persons are involved in the cross-border tax structuring within the meaning of § 138e Paragraph 3 are considered to be related companies of the user, to the related company:
 - a) the company or name,
 - b) the address,

- (c) the country in which the company is located; and
 - d) the tax identification number or tax number, insofar as this is known to the intermediary,
- 4th Details of the labels required to notify in accordance with Section 138e,
5. a summary of the content of cross-border tax structuring including
- a) if available, a reference to the name under which the tax structure in general is known, and
 - b) an abstract description of the relevant business activity or design of the Users, unless this is for the disclosure of a trade, commercial or professional secret or a business process or information, the disclosure of which leads to public order would hurt
6. the date of the day on which the first step of the implementation of cross-border Tax planning has been made or is expected to be made
7. Details of the relevant legislation of all affected European Member States Union, which directly form the basis of cross-border tax structuring,

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- 8th. the actual or expected economic value of the cross-border Tax planning,
9. the member states of the European Union, probably from the cross-border Taxation are affected, and
10. Information on all persons resident in a member state of the European Union who are recognized by the cross-border taxation are likely to be directly affected, including Information on which Member States of the European Union they are related to, if so this is known to the intermediary.

As far as the intermediary knows that there is at least one other intermediary in the area of validity this law or in another member state of the European Union to notify the same cross-border tax structuring, he can enter the information in the data record according to sentence 1 Make sentence 1 number 1 also with regard to the other intermediaries known to him.

(4) The communicating intermediary must inform the user of the information concerning the user he has submitted or will transmit to the Federal Central Tax Office in accordance with paragraph 3. In the case of Paragraph 3 sentence 2, the communicating intermediary immediately has the other intermediaries known to him to inform that the information pursuant to paragraph 3 has been transmitted to the Federal Central Tax Office.

(5) The Federal Central Tax Office points out the received data record within the meaning of paragraph 3

- 1. a registration number for the notified cross-border tax structuring and
- 2. a disclosure number for the notification received

and communicates this to the communicating intermediary. Does the Federal Central Tax Office or the Competent authority of another member state of the European Union in accordance with the applicable there Cross-border taxation legislation based on another's notification Intermediaries have already been assigned a registration number and is known to the communicating intermediary, he must notify them to the Federal Central Tax Office in the data record according to paragraph 3 sentence 1. Sentence 1 number 1 is not applicable if the intermediary according to sentence 2 has a registration number for the has indicated cross-border tax structuring. The notifying intermediary has the registration number according to sentence 1 number 1 and the disclosure number according to sentence 1 number 2 to the user of the to communicate cross-border tax structuring. Does the intermediary also have others in accordance with paragraph 3 sentence 2 Intermediaries of the same cross-border tax structure, he has the registration number according to sentence 1 number 1.

(6) If an intermediary is subject to a legal duty of confidentiality and the user has it from him Duty not released, the duty to transmit the information according to paragraph 3 sentence 1 number 2, 3 and 10 to the user once the intermediary

- 1. the user about the obligation to notify, the possibility to release from the duty of confidentiality and has informed of the otherwise transition of the notification obligation and

2. to the user the information required under paragraph 3 sentence 1 number 2, 3 and 10, insofar as it provides the user with information that is not already known, as well as the registration number and the disclosure number has asked.

Is the notification obligation with regard to the information specified in paragraph 3 sentence 1 number 2, 3 and 10 on the user's part; in this case paragraphs 1 and 2 apply accordingly. The user's information by sentence 1 number 2 is immediately to the intermediary after receipt of the notification of the disclosure number cause. If the user obtains the information referred to in sentence 1 number 2 only after the after Paragraph 2 of the relevant event, the period for submitting the paragraph 3 sentence 1 number 2 begins, 3 and 10, notwithstanding paragraph 2, specified information only at the end of the day on which the user has obtained information. Does the user of a cross-border tax arrangement have an intermediary who is subject to a legal duty of confidentiality, not released from its duty of confidentiality, may oblige the intermediary to provide information in accordance with paragraph 3 sentence 1 number 1 and 4 to 9 be fulfilled by the user submitting this information on behalf of the intermediary.

(7) An intermediary is only required to notify the cross-border tax organization to the Federal Central Tax Office is obliged if he is domiciled, habitually resident, his Management or its headquarters

1. has in the scope of this law or

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2. not in a member state of the European Union, but within the scope of this law
 - (a) has an establishment through which the services related to the cross-border tax planning is provided,
 - b) is entered in the commercial register or in a public professional register, or
 - c) is registered with a professional association for legal, tax or advisory services.

When applying sentence 1 number 2 letter a, § 138d paragraph 4 applies accordingly.

(8) Is an intermediary regarding the same cross-border tax arrangement for notification in Scope of this law and at the same time in at least one other member state of the European Union Union, he is only released from the obligation to notify under this law if he can prove it may be that he already has the cross-border tax structuring in another Member State of the European Union notified to the competent authority in accordance with the applicable legislation Has.

(9) Several intermediaries of the same cross-border tax structure are side by side for notification Committed. In this case, an intermediary is obliged to notify the Federal Central Office exempt from tax where he can demonstrate that the information referred to in paragraph 3 is the same cross-border tax planning already through another intermediary to the Federal Central Office for Taxes or the competent authority of another Member State of the European Union in accordance with the applicable laws have been communicated there.

footnote

(+++ §§ 138d bis 138k: For application see Art. 97 § 33 AOEG 1977 +++)

Section 138g Procedure for the notification of cross-border tax arrangements by users

(1) In the case of cross-border tax structuring within the meaning of Section 138d (2), no intermediary fulfills the Prerequisites of § 138f paragraph 7, the communication of the information specified in § 138f paragraph 3 is incumbent the user; in this case, § 138f paragraphs 1 and 2 apply accordingly. The user's notification obligation according to sentence 1 does not exist insofar as the user can prove that he, an intermediary or another user the same cross-border taxation already in another member state of the European Union in accordance with the legal provisions applicable there.

(2) In the case of paragraph 1, the communication of the information referred to in § 138f paragraph 3 is the responsibility of several users same cross-border tax regime, the following applies:

1. With regard to the information referred to in § 138f Paragraph 3 Clause 1 Numbers 1 and 4 to 9, priority is given to User obliged to notify the cross-border tax structuring with the intermediary or has agreed to the intermediaries; the user who is responsible for the implementation of the

managed cross-border tax structuring;

2. All users of the same cross-border tax structure are required to notify those in § 138f paragraph 3 Sentence 1, numbers 2, 3 and 10 obligatory information;
3. insofar as the user designated in number 1 also includes the users in § 138f paragraph 3 sentence 1 numbers 2, 3 and 10 has given specified information about the other users of the same tax arrangement, the rest Exempted users from the obligation to notify according to number 2.

When applying sentence 1 number 1, § 138f paragraph 5 sentences 1 and 4 apply accordingly.

(3) Paragraphs 1 and 2 apply only to users who have their place of residence, their habitual residence, their Management or its headquarters

1. have in the scope of this law or
2. not in a member state of the European Union, but within the scope of this law
 - a) have a permanent establishment within the meaning of Section 138d (4), in which the cross-border Tax structuring creates a tax advantage
 - (b) generate income or carry on an economic activity, provided that this is for a tax of Significance to which the EU Mutual Assistance Act applies.

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footnote

(+++ §§ 138d bis 138k: For application see Art. 97 § 33 AOEG 1977 +++)

Section 138h Notifications of marketable cross-border tax arrangements

(1) Cross-border tax structuring is marketable if it is designed, marketed, is ready for implementation or is made available for implementation without having to be individually adjusted.

(2) There are changes and additions to marketable cross-border tax arrangements with regard to the information referred to in § 138f paragraph 3 sentence 1 number 1, 2, 6, 9 and 10, which according to Transmission of the data record according to § 138f paragraph 3 occurred within ten days after the expiry of the To be informed of the calendar quarter in which the circumstances subject to reporting occurred. Here the registration number and the disclosure number must be given. The information is the Federal Central Office for taxes according to the officially prescribed data record via the officially determined interface. The Sentences 1 to 3 apply accordingly in the cases of Section 138g.

footnote

(+++ §§ 138d bis 138k: For application see Art. 97 § 33 AOEG 1977 +++)

Section 138i Information to the state tax authorities

To the extent of cross-border tax arrangements within the meaning of section 138f to 138h. 138d paragraph 2 taxes are affected, which are administered by state tax authorities or municipalities the Federal Central Tax Office automated the financial authorities of the federal states responsible for users Procedure stating the registration number and the disclosure number with that information about him notified cross-border tax arrangements.

footnote

(+++ §§ 138d bis 138k: For application see Art. 97 § 33 AOEG 1977 +++)

Section 138j Evaluation of notifications of cross-border tax structuring

(1) The Federal Central Tax Office evaluates the notifications received pursuant to Sections 138f to 138h out. As far as notified cross-border tax arrangements within the meaning of § 138d paragraph 2 Taxes that are managed by customs authorities are affected, the Federal Central Office for Control the notifications received with the registration number assigned to them to the Directorate General of Customs. In this case, the data is evaluated by the General Customs Directorate.

The Federal Central Tax Office and the General Customs Directorate share the results of the evaluation with the Federal Ministry of Finance.

(2) To the extent of cross-border tax arrangements notified in accordance with Sections 138f to 138h Taxes that are wholly or partially due to the states or municipalities are informed Federal Ministry of Finance the highest financial authorities of the federal states on the results of the evaluation.

(3) To the extent of cross-border tax arrangements notified in accordance with Sections 138f to 138h affected, which are administered by the financial authorities of the federal states or by municipalities, the Federal Central Tax Office in addition to the federal financial authorities responsible for users Information according to § 138i also the information according to § 138f paragraph 3 as well as our own investigation results and the Results of the evaluation ready for retrieval.

(4) The failure of a reaction from the Federal Central Tax Office, the General Customs Directorate, the Federal Ministry of Finance or the legislature on the notification of a cross-border Tax structuring according to §§ 138f to 138h does not mean their legal recognition. Section 89 subsections 2 to 7 stays untouched.

(5) The processing of personal data based on communications about cross-border Tax planning by tax authorities is an administrative procedure in tax matters within the meaning of the law.

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footnote

(+++ §§ 138d bis 138k: For application see Art. 97 § 33 AOEG 1977 +++)

Section 138k Specification of cross-border tax structuring in the tax return

If a user has a cross-border tax structure within the meaning of § 138d paragraph 2 or the corresponding regulation of another member state of the European Union, he has this in the tax return for the type of tax and the taxation period or time, in which the tax benefit of cross-border tax structuring should have an effect for the first time. The specification is sufficient for this

1. the registration number and disclosure number assigned by the Federal Central Tax Office or
2. that assigned by the competent authority of another Member State of the European Union
Registration number and disclosure number.

footnote

(+++ §§ 138d bis 138k: For application see Art. 97 § 33 AOEG 1977 +++)

Section 139 Registration of companies in special cases

(1) Whoever wants to win or manufacture goods, their extraction, manufacture, removal from the Manufacturing plant or consumption within the manufacturing plant is subject to an excise duty, must report this to the responsible tax authority before opening the company. The same applies to the one Wants to operate a company that incurs special traffic taxes.

(2) Legislative decree may stipulate the time, form and content of the registration to be hit. The Federal Government enacts the statutory ordinance insofar as it concerns traffic taxes with the exception of the air traffic tax, otherwise the Federal Ministry of Finance. The Legislative decree of the Federal Ministry of Finance requires the approval of the Federal Council only insofar as it concerns the beer tax.

3rd subsection

Identification feature

Section 139a identification feature

(1) The Federal Central Tax Office divides each taxpayer for the purpose of clear identification

in taxation procedures a uniform and permanent feature (identification feature); the identification feature is from the taxpayer or from a third party who provided the data of this taxpayer the tax authorities has to transmit, in the case of applications, statements or notifications to tax authorities specify. It consists of a string of digits that does not contain other data about the taxpayer may be formed or derived; the last digit is a check digit. Natural persons receive one Identification number, economically active an economic identification number. The taxpayer is over to inform the assignment of an identification feature immediately.

(2) Taxpayer within the meaning of this subsection is anyone who is taxable under a tax law.

(3) Economically active persons within the meaning of this subsection are:

1. natural persons who are economically active,
2. legal persons,
3. Associations of persons.

Section 139b identification number

(1) A natural person may not receive more than one identification number. Any identification number may only be assigned once.

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(2) The tax authorities may process the identification number if the processing for Fulfillment of the tasks incumbent on them is necessary or a legal regulation the processing of Identification number expressly permitted or ordered. Other public or non-public bodies may without the consent of the data subject

1. Process the identification number only insofar as this is for data transfers between them and the Tax authorities are required or legal processing of the identification number expressly allowed or ordered,
2. Only order your file systems according to the identification number or open them up for access as this is necessary for regular data transfers between you and the tax authorities,
3. A lawful identification number of a taxpayer to fulfill all Use reporting obligations to tax authorities, insofar as the reporting requirements are the same Concerns taxpayers and the processing according to number 1 would be permissible,
4. one by an affiliated company within the meaning of Section 15 of the German Stock Corporation Act or a company a banking group legally collected identification number of a Use taxpayers to fulfill all tax cooperation obligations, insofar as the Obligation to cooperate affects the same taxpayer and the employing body to the same Group of companies as the body that has collected the identification number and the Processing according to number 1 would be permitted.

(3) The Federal Central Tax Office stores the following data on natural persons:

1. Identification Number,
- 2nd Economic identification numbers,
- 3rd Family name,
- 4th earlier names,
5. First names,
6. Doctoral degree,
7. (dropped out),
- 8th. Day and place of birth,
9. Gender,
10. current or last known address,

11. competent tax authorities,
12. Information blocks according to the Federal Registration Act,

13th day of death,

14th day of moving in and out.

(4) The data listed in paragraph 3 are stored in order to

1. Ensure that a person receives only one identification number and one identification number is not awarded multiple times,
2. determine the identification number of a taxpayer,
3. recognize which tax authorities are responsible for a taxpayer,
4. Data to be received on the basis of a law or according to supranational and international law are able to forward to the responsible authorities,
5. The financial authorities to perform the tasks assigned to them by law enable.

(5) The data listed in paragraph 3 may only be processed for the purposes specified in paragraph 4 become. Information blocks according to the Federal Registration Act must be observed and in the case of an admissible one Data transmission also to be transmitted. The third party to whom the data is transmitted has the Transmission blocks should also be observed.

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(6) For the purpose of the first assignment of the identification number, the registration authorities transmit the Federal Central Tax Office for everyone in their area of responsibility with sole residence or Main dwelling registered population the following data:

1. Family name,
- 2nd earlier names,
- 3rd First names,
- 4th Doctoral degree,
5. (dropped out),
6. Day and place of birth,
7. Gender,
- 8th. current address of the sole apartment or main apartment,
9. Day of moving in and out,
10. Information blocks according to the Federal Registration Act.

For this purpose, the registration authorities have everyone in their area of responsibility with sole residence or Main residents to assign a preliminary processing feature to registered residents. Submit this it together with the data according to sentence 1 to the Federal Central Tax Office. The Federal Central Office for The competent registration authority will be given the identification number assigned to the taxpayer for storage in the registration register stating the provisional processing characteristic with and deletes it Preliminary editing feature afterwards.

(7) The registration authorities have in the event of a birth being saved in the registration register and in the If a person is saved for whom no identification number has previously been assigned, the Federal Central Tax Office the data according to paragraph 6 sentence 1 for the purpose of allocating the Submit identification number. Paragraph 6 sentences 2 to 5 apply accordingly.

(8) The registration authority shall notify the Federal Central Tax Office of changes in paragraph 6 sentence 1 numbers 1 to 10 data and, in the case of death, the day of death stating the identification number or, if so This has not yet been allocated, stating the preliminary processing characteristic with.

(9) The Federal Central Tax Office will inform the registration authorities if it has concrete indications of the The data provided to him by the registration authorities is incorrect.

Section 139c economic identification number

(1) The economic identification number is issued on request from the responsible tax authority. she begins with the letters "DE". Each business identification number may only be assigned once.

(2) The financial authorities may process the economic identification number if the processing for Fulfillment of the tasks incumbent on them is necessary or a legal regulation permits or orders this. Other public or non-public bodies may only process the economic identification number if insofar as this is for the fulfillment of their tasks or business purposes or for data transfers between them and the tax authorities is required. So far the economic identification number other numbers Legislation regulating a transfer by the financial authorities to other authorities remains, untouched.

(3) The Federal Central Tax Office stores the following for natural persons who are economically active Data:

1. Economic identification number,
- 2nd Identification Number,
- 3rd Company (§§ 17ff. Of the Commercial Code) or name of the company,
- 4th previous company name or company name,
5. Legal form,
6. Economic activity number,

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7. official municipality key,
- 8th. Company address, company headquarters,
9. Commercial register entry (register court, date and number of the entry),
10. Date of opening of the company or time of commencement of work,
11. Date of cessation of business or time of termination of activity,
12. competent tax authorities,
13. distinguishing features according to paragraph 5a,
14. Information about affiliated companies.

(4) The Federal Central Tax Office stores the following data about legal entities:

1. Economic identification number,
- 2nd Identification features of the legal representatives,
- 3rd Company (§§ 17ff. Of the Commercial Code),
- 4th previous company names,
5. Legal form,
6. Economic activity number,
7. official municipality key,
- 8th. Registered office according to § 11, in particular the place of management,
9. Date of the founding act,
10. Commercial, cooperative or association register entry (register court, date and number of the Registration),
11. Date of opening of the company or time of commencement of work,
12. Date of cessation of business or time of termination of activity,
13. time of dissolution,
14. Date of deletion in the register,
15. affiliated companies,

- 16. competent tax authorities,
- 17. Distinguishing features according to paragraph 5a.

(5) The Federal Central Tax Office stores the following data on associations of persons:

- 1. Economic identification number,
- 2nd Identification features of the legal representatives,
- 3rd Identification characteristics of the participants,
- 4th Company (§§ 17ff. Of the Commercial Code) or name of the association,
- 5. previous company names or names of the association,
- 6. Legal form,
- 7. Economic activity number,
- 8th. official municipality key,
- 9. Registered office according to § 11, in particular the place of management,
- 10. Date of the social contract,
- 11. Commercial or partnership register entry (register court, date and number of registration),
- 12. Date of opening of the company or date of commencement of work,
- 13. Date of cessation of business or time of termination of activity,
- 14. Time of dissolution,

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- 15. time of termination,
- 16. Date of deletion in the register,
- 17. affiliated companies,
- 18. competent tax authorities,
- 19. Distinguishing features according to paragraph 5a.

(5a) With every economic activity (§ 139a paragraph 3) the economic identification number for each individual of its economic activities, each of its operations and for each of its business premises a five-digit distinguishing feature is added, so that the activities, businesses and permanent establishments of the economically active in taxation procedures can be clearly identified. The first economic activity of the economic operator, his first company or his first permanent establishment the Federal Central Tax Office assigns the distinguishing feature 00001. Everyone further economic activity, every further operation as well as every further branch of the economic The Federal Central Tax Office assigns them continuously at the request of the responsible tax authority its own differentiator. The Federal Central Tax Office saves on the individual economic activities, the individual companies as well as the individual branches of the economic Do the following data:

- 1. Distinguishing feature,
- 2nd Economic identification number of the economic operator,
- 3rd Company (§§ 17 ff. Of the Commercial Code) or name of the economic activity, the company or the Permanent establishment,
- 4th previous company names or names of the economic activity, the company or the permanent establishment,
- 5. Legal form,
- 6. Economic activity number,
- 7. official municipality key,
- 8th. Address of the economic activity, the business or the permanent establishment,
- 9. Register entry (register court, date and number of registration),
- 10. Date of opening of the company or permanent establishment or time of commencement of the economic activity,

11. Date of cessation of business or permanent establishment or time of termination of economic activity,
12. Date of deletion in the register,
13. competent tax authorities.

(6) The data listed in paragraphs 3 to 5a are stored in order to

1. Ensure that a given business identification number is not used again for one other economic operators are used,
2. determine the economic identification number assigned to an economic operator,
3. recognize which tax authorities are responsible,
4. Data to be received on the basis of a law or according to supranational and international law are able to forward to the responsible authorities,
5. The financial authorities to perform the tasks assigned to them by law enable.

(7) The data listed in paragraph 3 may only be processed for the purposes specified in paragraph 6 unless a legal provision expressly provides for other processing.

Section 139d Authorization to issue ordinances

The Federal Government determines by ordinance with the consent of the Federal Council:

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1. organizational and technical measures to protect tax secrecy, especially for Prevention of unauthorized access to data protected by § 30,
2. Guidelines for the allocation of the identification number according to § 139b and the business identification number according to § 139c,
3. Time limits after which the data stored in accordance with sections 139b and 139c are to be deleted, as well
4. the form and the method of data transmission according to § 139b paragraphs 6 to 9.

second part

Obligation to cooperate

1. subsection

Keeping books and records

Section 140 bookkeeping and record-keeping obligations under other laws

Anyone who has to keep books and records for those other than the tax laws Taxation is significant, has the obligations that it has under other laws to meet for taxation.

Section 141 Obligation to keep certain taxpayers' accounts

(1) Commercial entrepreneurs as well as farmers and foresters, who according to the findings of the tax authority for the individual operation

1. Turnover including tax-free turnover, except the turnover according to § 4 No. 8 to 10 of the Sales tax law, of more than 600,000 euros per calendar year or
2. (dropped out)
3. self-managed agricultural and forestry land with an economic value (§ 46 des Valuation Act) of more than 25,000 euros or
4. a profit from commercial operations of more than 60,000 euros in the marketing year or
5. a profit from agriculture and forestry of more than 60,000 euros per calendar year

are obliged to keep books for this company and on an annual basis. Taking stock of accounts if an accounting obligation does not result from § 140. The Sections 238, 240, 241, 242 (1) and Sections 243 to 256 of the Commercial Code apply mutatis mutandis, provided that does not result in anything else from the tax laws. When applying number 3 is the economic value of all areas self-managed by the farmer and forester, regardless of whether they are in his Property or not.

(2) The obligation under paragraph 1 is to be fulfilled from the beginning of the marketing year following the announcement follows the communication by which the tax authority has indicated the start of this obligation. The obligation ends at the end of the marketing year following the marketing year in which the The tax authorities determine that the requirements under paragraph 1 no longer exist.

(3) The bookkeeping obligation passes to the person who runs the business as a whole as owner or authorized user. A reference according to paragraph 2 to the beginning of the Accounting is not required.

(4) (dropped out)

footnote

(+++ § 141 Abs. 1: For application see Art. 97 § 19 Abs. 3 bis 8 AOEG 1977 +++)

Section 142 Supplementary regulations for farmers and foresters

Farmers and foresters who are obliged to keep accounts in accordance with section 141 (1) nos. 1, 3 or 5 also have to keep a list of crops according to the annual inventory and annual accounts. In The list of crops must show which types of fruit the self-cultivated areas in past financial year were ordered.

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Section 143 recording the goods receipt

(1) Commercial entrepreneurs must record the goods receipt separately.

(2) All goods including raw materials, work in progress, auxiliary materials and ingredients must be recorded, which the entrepreneur pays for resale or consumption in the course of his business or free of charge, for own account or for the account of others; this also applies if the goods before Resale or consumption should be processed or processed. Goods by type of business are then usually acquired for operation for resale or consumption to be recorded if they are used for non-business purposes.

(3) The records must contain the following information:

1. the day of receipt of the goods or the date of the invoice,
2. the name or company name and address of the supplier,
3. the commercial name of the goods,
4. the price of the goods,
5. a reference to the document.

Section 144 recording the goods issue

(1) Commercial entrepreneurs who, depending on the nature of their business, regularly sell goods to other commercial customers Entrepreneurs for resale or supply as auxiliary materials must be recognizable for them Record the specific goods issue separately.

(2) All goods that the entrepreneur must also record

1. on account (on target, credit, settlement or counter invoice), by exchange or free of charge,
or
2. delivers against cash payment if the goods are sold at a price due to the quantity purchased,
which is lower than the usual price for consumers.

This does not apply if the goods are clearly not intended for further commercial use.

(3) The records must contain the following information:

1. the day of the goods issue or the date of the invoice,
2. the customer's name or company name and address,
3. the commercial name of the goods,
4. the price of the goods,
5. a reference to the document.

(4) The entrepreneur must provide proof of each exit of the goods referred to in paragraphs 1 and 2 of the information referred to in paragraph 3 as well as his name or the company and his address contains. This does not apply insofar as according to § 14 Paragraph 2 of the sales tax law by those designated there A credit note is given to the recipient of the service or on the basis of section 14 (6) of the sales tax law Facilities are granted.

(5) Paragraphs 1 to 4 also apply to farmers and foresters who are required to keep accounts in accordance with Section 141.

Section 145 General requirements for bookkeeping and records

(1) The bookkeeping must be such that it can be given to an expert third party within a reasonable time Time can provide an overview of the business transactions and the situation of the company. The Business transactions must be tracked in their emergence and processing.

(2) Records are to be made in such a way that the purpose which they are intended to fulfill for tax purposes is achieved becomes.

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Section 146 Regulations for accounting and records

(1) The bookings and the other necessary records are individual, complete, correct and timely and orderly. Cash receipts and cash expenses are to be recorded daily. The duty to Single record according to sentence 1 consists of reasonableness when selling goods to a variety of unknown people against cash payment not. This does not apply if the taxpayer has an electronic one Recording system used in the sense of § 146a.

(2) Books and the other necessary records are to be kept within the scope of this law and keep it. This does not apply to the extent that it is outside the scope of this law there is an obligation under that law to keep books and records, and this obligation is fulfilled. In this case, as well as with subsidiary companies outside the scope of this law the results of the bookkeeping there must be transferred to the bookkeeping of the local company insofar as they are important for taxation. The necessary adjustments to the carry out tax law provisions in the scope of this law and make them clear.

(2a) Notwithstanding paragraph 2 sentence 1, the competent tax authority may, upon written request from Taxpayers approve electronic books and other required electronic records or parts thereof may be kept and kept outside the scope of this Act. requirement is, that

1. the taxpayer of the competent tax authority the location of the data processing system and at Commissioning a third party to provide their name and address,
2. the taxpayer has his or her tax liability arising from sections 90, 93, 97, 140 to 147 and 200 paragraphs 1 and 2 Has properly fulfilled obligations,
3. the data access according to § 147 paragraph 6 is fully possible and
4. This does not affect taxation.

If the tax authority becomes aware of circumstances that will affect taxation, it has to revoke the authorization and immediately relocate the electronic books and others Require required electronic records within the scope of this law. A Changes to the circumstances specified in sentence 2 number 1 must be made to the responsible tax authority immediately

to communicate.

(2b) If the taxpayer receives the request to relocate his electronic bookkeeping or his obligations under paragraph 2a sentence 4, to grant data access according to § 147 paragraph 6, to issue information or to submit requested documents within the meaning of Section 200 (1) as part of an external audit within a reasonable period of time determined by the competent tax authority not after or he has his electronic bookkeeping without authorization from the responsible tax authority Relocated abroad, a delay payment of € 2,500 to € 250,000 can be set.

(3) The bookings and the other necessary records must be made in a living language. If a language other than German is used, the tax authority can request translations. If abbreviations, numbers, letters or symbols are used, their meaning must be used in individual cases be clearly defined.

(4) A booking or a record may not be changed in such a way that the original content can no longer be determined. Also such changes may not be made whose nature leaves it uncertain whether they were originally made or only later.

(5) The books and the otherwise required records can also be filed in the orderly filing of receipts exist or are kept on data carriers, insofar as these forms of bookkeeping including the procedures used comply with the principles of proper accounting; for records that the admissibility of the procedure used is determined solely in accordance with tax laws according to the purpose that the tax records should serve. When keeping the books and the otherwise required recordings on data media must in particular ensure that during the retention period, the data is available at all times and made immediately legible can be. This also applies to the powers of the tax authority according to § 147 paragraph 6 paragraphs 1 to 4 analogous.

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(6) The regulations also apply if the entrepreneur books and records for the taxation is important, without being obliged to do so.

footnote

(+++ § 146: For application see Art. 97 § 19b and § 30 AOEG 1977 +++)

(+++ § 146: For validity see § 93c +++)

§ 146a regulation for the bookkeeping and for records by electronic recording systems; Authorization to issue regulations

(1) Anyone who has to record business transactions or other processes using an electronic recording system has to use an electronic recording system that everyone recordable business transaction and other transaction individually, completely, correctly, in time and orderly records. The electronic recording system and digital records by sentence 1 must be protected by a certified technical safety device. This certified technical safety device must consist of a safety module, a storage medium and a uniform digital interface exist. The digital recordings are to be saved on the storage medium and for to keep checking and external audits available through electronic storage. It is forbidden, within the scope of this law, such electronic recording systems, software for electronic recording systems and certified technical safety devices that meet the requirements of the Sentences 1 to 3 do not meet the requirements described for use within the meaning of sentences 1 to 3 to advertise commercially or to market it commercially.

(2) Anyone who records business transactions that are subject to recording within the meaning of Paragraph 1 Clause 1 has this on Business transaction involved in direct connection with the business transaction without prejudice other legal regulations to issue a document about the business transaction and to this To make the business transaction available to those involved (obligation to issue documents). When selling goods to a The tax authorities are entitled to a large number of unknown persons in accordance with Section 148 for reasons of reasonableness Exempt from the obligation to issue a document in accordance with sentence 1 in accordance with the law's discretion. The exemption can be revoked become.

(3) The Federal Ministry of Finance is authorized, by ordinance with the consent of the Bundestag and the Bundesrat and in agreement with the Federal Ministry of the Interior, for construction and Heimat and the Federal Ministry for Economic Affairs and Energy to determine the following:

1. the electronic recording systems that have a certified technical security device must have, and
2. The requirements
 - a) the security module,
 - b) the storage medium,
 - c) the uniform digital interface,
 - d) the electronic storage of records,
 - e) logging basic digital records to ensure integrity and Authenticity and completeness of the electronic record,
 - f) the receipt and
 - g) certification of the technical safety device.

The fulfillment of the requirements according to sentence 1 number 2 letters a to c is guaranteed by a certification of Evidence from the Federal Office for Information Security that must be maintained on an ongoing basis.

The Federal Office for Information Security can set requirements for the

technical safety device within the meaning of sentence 1 number 2 letters a to c. The

Ordinance according to sentence 1 is to be forwarded to the Bundestag. The supply line takes place before the supply line to the Federal Council. The Bundestag can approve the ordinance by resolution or it by resolution

reject. The decision of the Bundestag is forwarded to the Federal Ministry of Finance. Did he

If the Bundestag has not dealt with it three weeks after the statutory ordinance was received, it shall apply

the consent according to sentence 1 is given and the ordinance is forwarded to the Federal Council.

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(4) Anyone who has to record business transactions or other processes using an electronic Recording system within the meaning of paragraph 1 has the tax office responsible according to §§ 18 to 20 according to the officially prescribed form:

1. Name of the taxpayer,
2. Taxpayer's tax number,
3. type of certified technical safety device,
4. type of electronic recording system used,
5. number of electronic recording systems used,
6. serial number of the electronic recording system used,
7. date of purchase of the electronic recording system used,
8. Date of decommissioning of the electronic recording system used.

The notification according to sentence 1 is within one month after the acquisition or decommissioning of the electronic recording system.

footnote

(+++ § 146a: For application see Art. 97 § 30 AOEG 1977 +++)

Section 146b Cash desk review

(1) To check the regularity of the records and bookings of cash receipts and The officials in charge of the tax authority can issue cash expenses without prior notice and outside of an external audit, during normal business and working hours, commercial real estate or Enter business premises of taxpayers to determine matters that are significant for taxation can be (checkout). The cash register review is also subject to the examination of the proper Use of the electronic recording system according to § 146a paragraph 1. Living rooms are allowed against the will of the holder are only entered to prevent urgent threats to public security and order.

The fundamental right to the inviolability of the home (Article 13 of the Basic Law) is restricted to this extent.

(2) The taxpayers affected by the checkout have the same with the checkout entrusted officers on request with records, books and those relevant for the cash management other organizational documents on the facts and periods subject to the cash desk review to submit and to provide information, insofar as this is necessary to determine the relevance in accordance with paragraph 1 is. If the records or books mentioned in sentence 1 are available in electronic form, the official is authorized to view them, to request the transmission of data via the uniform digital interface or to request that bookings and records be recorded on a machine-evaluable data medium the specifications of the uniform digital interface. The costs are borne by Taxpayers.

(3) If the findings made at the cash desk review give cause for this, can without prior Examination order to be passed to an external examination according to § 193. On the transition to External audits will be notified in writing.

footnote

(+++ § 146b: For application see Art. 97 § 30 AOEG 1977 +++)

Section 147 regulations for the storage of documents

(1) The following documents must be kept in an orderly manner:

1. Books and records, inventories, annual accounts, management reports, the opening balance as well as the working instructions and other organizational documents required for your understanding,
- 2nd the commercial or business letters received,
- 3rd Reproductions of the commercial or business letters sent,
- 4th Posting documents,

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- 4a. Documents referred to in Article 15 (1) and Article 163 of the Union Customs Code,
5. other documents insofar as they are important for taxation.

(2) With the exception of the annual financial statements, the opening balance sheet and the documents referred to in paragraph 1 number 4a, if the latter documents are official documents or handwritten non - formal evidence of preference, the documents listed in paragraph 1 can also be used as Playback on an image carrier or on other data carriers, if this is the Complies with the principles of proper accounting and ensures that the reproduction or the Data

1. with the received commercial or business letters and the booking vouchers and with the content of other documents if they are made legible,
2. are available at all times during the retention period, made immediately legible and can be evaluated automatically.

(3) The documents listed in paragraph 1 numbers 1, 4 and 4a are ten years, the others in paragraph 1 keep the listed documents for six years, unless shorter in other tax laws Retention periods are permitted. Leave shorter retention periods under non-tax laws the period specified in sentence 1 is not affected. In the case of received delivery notes that do not contain any vouchers according to paragraph 1 number 4, the retention period ends upon receipt of the invoice. For despatched delivery notes, the retention period ends with the dispatch of the which are not vouchers according to paragraph 1 number 4 Invoice. However, the retention period does not expire if and as long as the documents for taxes from Are significant for whom the deadline has not yet expired; Section 169 (2) sentence 2 does not apply.

(4) The retention period begins at the end of the calendar year in which the last entry in the book made, the inventory, the opening balance, the annual financial statements or the management report, the commercial or business letter has been received or sent or the booking voucher has been created, furthermore the Recording has been made or the other documents have been created.

(5) Who documents to be kept in the form of a reproduction on an image carrier or on other submits data carriers, is obliged to provide those aids at its own expense that are required to make the documents legible; at the request of the tax authority, he has his own expense print out all or part of the documents immediately, or reproductions that are legible without the use of any aids to teach.

(6) If the documents according to paragraph 1 were created with the help of a data processing system, the Tax authorities have the right to inspect the stored data as part of an external audit and to use the data processing system to check these documents. It can be part of a External auditing also require that the data be machine-evaluated or your according to your specifications stored documents and records are available on a machine-usable data carrier be put. If the taxpayer notifies the tax authority that his / her data have been transferred to a Third party, so the third party

1. to grant the tax authority access to the data stored for the taxpayer or
2. mechanically evaluate this data in accordance with the requirements of the tax authority or
3. the documents and records stored for the taxpayer on a machine to provide usable data carriers.

The taxpayer bears the costs. In cases of sentence 3, the official responsible for the external audit has the appearance of the persons designated in § 3 and § 4 numbers 1 and 2 of the Tax Advisory Act to announce within a reasonable period. If an external examination has not yet started, it is in the event of a change in the data processing system or in the event of outsourcing of recording and data subject to retention from the productive system to another data processing system sufficient if the taxpayer after the end of the fifth calendar year on the changeover or Outsourcing follows, this data only on a machine-readable and machine-evaluable Data carrier.

footnote

(+++ § 147: For application see Art. 97 § 19a and § 19b AOEG 1977 +++)

(+++ § 147: For validity see § 93c +++)

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§ 147a regulations for the storage of records and documents of certain

Taxpayer

(1) Taxpayers for whom the total of the positive income according to § 2 paragraph 1 number 4 to 7 of the Income tax law (surplus income) amounts to more than 500,000 euros per calendar year Records and records of the income underlying the excess income and Keep advertising costs for six years. In the case of the joint assessment are for the determination if the amount of 500,000 euros is exceeded, the sum of the positive income according to sentence 1 of each Decisive spouse or partner. The obligation according to sentence 1 is from the beginning of the calendar year to be fulfilled, which follows the calendar year in which the sum of the positive income within the meaning of sentence 1 is more than 500,000 euros. The obligation under sentence 1 ends at the end of the fifth consecutive Calendar year in which the requirements of sentence 1 are not met. § 147 paragraph 2, paragraph 3 sentence 3 and paragraphs 4 to 6 apply accordingly. Sentences 1 to 3 and 5 apply accordingly in cases where the responsible tax authority for taxpayers for the future to keep the ones mentioned in sentence 1 Records and documents are obligated because he does not fulfill his obligation to cooperate in accordance with section 90 (2) sentence 3 has followed.

(2) Taxpayers who alone or together with related parties within the meaning of § 1 paragraph 2 of the Foreign Tax Act has a dominant or determining influence on the corporate, financial or business matters of a third country company in the sense of § 138 Paragraph 3, have the records and documents about this relationship and all keep related income and expenses for six years. This retention requirement is from to be fulfilled at the point in time at which the facts were realized for the first time, Sentence 1 fulfilled. Paragraph 1 sentence 4 and § 147 paragraph 2, 3 sentence 3 and paragraphs 5 and 6 apply accordingly.

footnote

(+++ § 147a: For application see Art. 97 § 1 para. 10 AOEG 1977 +++)

Section 148 granting relief

The tax authorities can provide relief for individual cases or for certain groups of cases approve if compliance with accounting, record keeping and tax law Storage requirements entail hardship and taxation is not affected by the relief becomes. Reliefs according to sentence 1 can be granted retrospectively. The license can be revoked become.

2nd subsection**Tax returns****Section 149 Submission of tax returns**

(1) The tax laws determine who is obliged to submit a tax return. To deliver a

A tax return is also required for those who are requested to do so by the tax authorities. The request can be done through public announcement. The obligation to submit a tax return remains also exist if the tax authority has estimated the tax bases according to § 162.

(2) Unless the tax laws determine otherwise, tax returns are based on a

Calendar year or refer to a legally determined point in time, at the latest seven months after

To be submitted by the end of the calendar year or seven months after the legally determined time. At

Taxpayers who profit from agriculture and forestry after a different year

Determine marketing year, the period does not end before the end of the seventh month, which is the end of the in the

Calendar year of the business year that follows.

(3) If persons, companies, associations, unions, authorities or corporations within the meaning of §§ 3 and 4 of the Tax Consultancy Act are responsible for the preparation of

1. Income tax returns according to § 25 paragraph 3 of the Income Tax Act with the exception of
Income tax returns within the meaning of Section 46 Paragraph 2 Number 8 of the Income Tax Act,
2. Corporation tax returns in accordance with Section 31 subsections 1 and 1a of the Corporation Tax Act,
Declarations of assessment within the meaning of Section 14 subsection 5, Section 27 subsection 2 sentence 4, Section 28 subsection 1 sentence 4 or Section 38

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Paragraph 1 sentence 2 of the corporation tax law or declarations on the decomposition of corporation tax according to § 6 paragraph 7 of the Cutting Act,

3. Declarations for the determination of the trade tax measurement amount or declarations according to § 14a of the Trade tax law,
4. Sales tax returns for the calendar year according to § 18 paragraph 3 of the sales tax law,
5. Explanations for the separate as well as for the separate and uniform determination
Income taxable or corporation taxable income according to § 180 paragraph 1 sentence 1
Number 2 in connection with § 181 paragraph 1 and 2,
6. Declarations on the separate determination of tax bases according to the regulation on the
separate determination of taxation bases according to § 180 paragraph 2 of the tax code or
7. Declarations for the separate determination of tax bases according to § 18 of the
Foreign tax law,

subject to paragraph 4, these declarations are made by the last day of February at the latest and in the cases of paragraph 2 sentence 2 by July 31 of the second following the tax period Submit calendar year.

(4) The tax office can order statements within the meaning of paragraph 3 before the last day of the month February of the second calendar year following the tax period, if

1. for the taxpayer concerned
 - a) For the previous taxation period, declarations have not been made or have been made late were
 - (b) for the previous tax period, within three months of the submission of the
Tax return or within three months before the start of the interest run within the meaning of § 233a
Paragraph 2 sentences 1 and 2 subsequent advance payments have been set,

- c) advance payments for the tax period outside of an assessment have been reduced,
 - d) the assessment for the previous assessment period to a final payment of
has led to at least 25 percent of the specified tax or more than 10,000 euros,
 - e) the tax assessment based on a tax return within the meaning of paragraph 3 number 1, 2 or 4
is expected to result in a final payment of more than 10,000 euros or
 - f) an external audit is planned,
2. the taxpayer concerned opened or closed a business during the taxation period, or
3. Losses are found for parties to companies or communities.

A period of four months after the announcement of the order must be set for compliance with the order. Furthermore, the tax offices may order based on the result of an automation-based random selection, that declarations within the meaning of paragraph 3 before the last day of February of the second of the Taxation period of the following calendar year with a notice period of four months after the announcement of the Order are to be submitted. In the request under sentence 3 it should be noted that it is based on a automation-based random selection is based; no further justification is required. In the cases of paragraph 2 sentence 2 takes the place of the last day of February 31 July of the second Taxation period of the following calendar year. An arrangement according to sentence 1 or sentence 3 may be made for the levy not set a shorter notice period than the one specified in paragraph 2. In the cases of sentences 1 and 3 extends an order on all declarations within the meaning of paragraph 3, made by the taxpayer concerned for the same tax period or tax time are to be submitted.

(5) Paragraph 3 does not apply to sales tax returns for the calendar year if the commercial or professional Activity ended before or at the end of the tax period.

(6) The supreme state tax authority or a state tax authority designated by it may allow that Individuals, companies, associations, associations, authorities and bodies within the meaning of §§ 3 and 4 of the Tax Advice Act up to certain key dates a certain percentage of the declarations submit within the meaning of paragraph 3. As far as declarations within the meaning of paragraph 3 in a procedure according to sentence 1 paragraph 4 sentence 3 does not apply. The establishment of a procedure according to sentence 1 is in At the discretion of the highest state tax authorities and is not enforceable.

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footnote

(+++ § 149: For application see Art. 97 §§ 1 and § 10a AOEG 1977 +++)

Section 150 Form and content of the tax returns

- (1) A tax return is to be submitted on the officially prescribed form if
1. no electronic tax return is required,
 2. a legally or officially approved electronic tax return is not voluntarily submitted,
 3. no oral or implied tax return is permitted and
 4. a recording of the tax return at the official office according to § 151 is out of the question.

Section 87a (1) sentence 1 is only applicable if an electronic tax return is required or is permitted. The taxpayer has to calculate the tax himself in the tax return, insofar as this is required by law (tax registration).

(2) The information in the tax returns are truthful to the best of our knowledge and belief.

(3) Arrange the tax laws for the taxpayer to sign the tax return by hand , the signature by an authorized representative is only permitted if the taxpayer as a result his or her physical or mental condition or is unable to sign due to a long absence. The handwritten signature can be requested retrospectively if the reason for the obstruction no longer applies.

(4) The tax returns must be accompanied by the documents to be submitted in accordance with the tax laws are. Third parties are obliged to issue the necessary certificates.

(5) The tax return forms can also include questions that supplement the Tax documents are required for statistical purposes under the Tax Statistics Act.

The tax authorities can also request information from taxpayers that is necessary for the implementation of the Federal Education Promotion Act are required. The tax authorities have been reviewing the same powers as for clarifying the circumstances that are significant for taxation.

(6) To facilitate and simplify the automated taxation process, the Determine the Federal Ministry of Finance by ordinance with the consent of the Federal Council, that and under what conditions tax returns or other for the taxation process Required data in whole or in part by remote data transmission or on machine usable Data carriers can be transmitted. In the ordinance, from §§ 72a and 87b to 87d deviating regulations are made. The ordinance does not require approval of the Federal Council, insofar as the motor vehicle tax, the air traffic tax, the insurance tax and Excise duties, with the exception of beer tax, are affected.

(7) Can tax returns that are submitted according to the officially prescribed form or according to the official prescribed data record are transmitted by remote data transmission, according to § 155 paragraph 4 sentence 1 lead to an exclusively automated tax determination, it is the taxpayer to enable information that in his opinion is reason for processing by public officials, in a designated section or data field of the tax return. Data from Notifiable bodies submitted to the tax authorities in accordance with Section 93c are considered to be Information from the taxpayer, unless he is in a section or data field of the Tax return makes different information.

(8) Order the tax laws that the tax authorities apply to avoid unreasonable hardship Transmission of the tax return according to the officially prescribed data record by remote data transmission such an application must be waived if the declaration is made officially prescribed data record by remote data transmission for the taxpayer economically or personally unreasonable. This is especially the case when creating technical opportunities for remote data transmission of the officially prescribed data record only with a not insignificant financial expenditure would be possible or if the taxpayer according to his individual knowledge and Ability is not or only partially able to use the possibilities of remote data transmission.

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footnote

(+++ § 150: For application see Art. 97 §§ 1, 10a and 27 AOEG 1977 +++)

(+++ § 150: For validity see § 13a EStG +++)

Section 151 Recording the tax return at the official office

A tax return, which must be submitted in writing or electronically, can be submitted to the responsible tax authority be declared for record if, according to his personal circumstances, the taxpayer has neither electronic transmission can still be expected in writing, especially if he is unable to do so legally required self-calculation of the tax or by a third party to let.

footnote

(+++ § 151: For application see Art. 97 § 1 AOEG 1977 +++)

§ 152 late surcharge

(1) Against those who do not or do not fulfill their obligation to submit a tax return a late surcharge can be set. From fixing one Delay surcharge is foreseen if the party making the declaration believes that the delay is excusable; the fault of a representative or a vicarious agent is the declarant attributed to.

(2) Notwithstanding paragraph 1, a delay surcharge is to be set if a tax return that relates to relates to a calendar year or a legally stipulated time,

1. not within 14 months after the end of the calendar year or not within 14 months after the Time of taxation,
 2. In the cases of § 149 paragraph 2 sentence 2 not within 19 months after the end of the calendar year or not within 19 months after the tax date or
 3. In the cases of § 149 paragraph 4 not until the time specified in the order
- was delivered.

(3) Paragraph 2 does not apply

1. if the tax authority has extended the deadline for submitting the tax return pursuant to Section 109 or this Deadline extended retrospectively,
2. if the tax is set at zero euros or a negative amount,
3. if the tax stipulated is the sum of the stipulated advance payments and the creditable Tax deduction amounts do not exceed or
4. for annual tax returns to be submitted.

(4) If more than one person is required to submit a tax return, the tax authority can, according to their Decide with discretion whether to apply the delay surcharge against one of the persons subject to declaration sets several of the persons subject to declaration or against all persons subject to declaration. Will the Late surcharge against several or all persons subject to declaration is fixed Persons joint debtor of the late surcharge. In cases of § 180 paragraph 1 sentence 1 number 2 letter a, the delay surcharge is primarily against those who are obliged to declare under Section 181 (2) sentence 2 number 4 To fix people.

(5) Subject to sentence 2, paragraphs 8 and 13 sentence 2, the delay surcharge is for everyone Started month of delay occurred 0.25 percent of the tax determined, at least however 10 euros for each started month of the delay. For tax returns that are based on refer to a calendar year or a legally determined time, the late surcharge for every month or month of delay that has started, 0.25 percent of the delay Advance payments and the deductible tax deductions reduce the fixed tax, at least however 25 euros for each started month of the delay. Became a declarant by the tax authority for the first time after the statutory declaration period for filing a tax return

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within a period specified there and he was able to get away with this request
If you do not have to file a tax return, the late surcharge is only for the months calculate that began after the expiry of the declaration period specified in the request.

(6) For statements on the separate determination of tax bases, for statements on the determination of the trade tax measurement amount and for declarations of decomposition subject to paragraph 7, the paragraphs apply 1 to 3 and paragraph 4 sentences 1 and 2 accordingly. The delay surcharge is for everyone started Month of delay 25 euros.

(7) For declarations on income taxpayers to be determined separately or Income subject to corporation tax is the delay surcharge for each month or part thereof Delay occurred 0.0625 percent of the positive sum of the determined income, at least however 25 euros for each started month of the delay.

(8) Paragraph 5 does not apply to quarterly or monthly tax returns, as well as to § 41a Paragraph 2 sentence 2 second half sentence of the income tax law, annual tax returns to be submitted. In these cases, the duration and frequency of the Deadline and the amount of tax to be taken into account.

(9) If the tax return is not submitted, the delay surcharge is for a period until the expiry to be calculated on the day on which the first assessment of the tax takes effect. The same applies to the Failure to submit the declaration stipulating the trade tax rate, the declaration of dismantling or the Declaration on the separate determination of tax bases.

(10) The delay surcharge must be rounded down to full euros and may not exceed 25,000 euros.

(11) The determination of the delay surcharge shall be based on the tax assessment, the trade tax assessment notice or linked to the dismantling notice; in the cases of paragraph 4 it can with

Notification of determination will be linked. In the cases of paragraph 2, the fixing of the Delay surcharges take place only with the aid of automation.

(12) Will the determination of the tax or the trade tax rate or the dismantling decision or the separate determination of tax bases is canceled, so is the determination of one Cancellation of late surcharge. Will the tax be set, the advance payment or credit Tax deduction amounts on the fixed tax or, in the cases of paragraph 7, the separate determination income subject to income tax or corporate income tax changed, withdrawn, revoked or corrected in accordance with § 129, a fixed delay surcharge must be reduced accordingly or increase if the minimum amounts are not to be applied after the change or correction.

A loss carry-back according to § 10d paragraph 1 of the income tax law or a retroactive event in the sense of section 175 subsection 1 sentence 1 number 2 or subsection 2 are not to be taken into account here.

(13) Paragraphs 2, 4 sentence 2, paragraph 5 sentence 2 and paragraph 8 do not apply subject to sentence 2 for tax returns to be submitted to the main customs offices. For the dimensioning of the Delay surcharge for tax returns on air traffic tax applies accordingly to paragraph 8 sentence 2.

footnote

(+++ § 152: For application see Art. 97 § 1 and § 8 AOEG 1977 +++)

Section 153 correction of declarations

(1) If a taxpayer recognizes retrospectively before the deadline for expiry,

1. that a declaration made by him or for him is incorrect or incomplete and that it does so tax may be reduced or has already occurred or
2. that a tax payable by using tax symbols or tax stamps is not in the the correct amount has been paid,

he is obliged to report this immediately and to make the necessary correction. The Obligation also applies to the universal successor of a taxpayer and to those under §§ 34 and 35 for the universal successor or the taxpayer.

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(2) There is also a duty to notify if the conditions for a tax exemption, tax reduction or other tax concessions are subsequently eliminated in whole or in part.

(3) Who goods for which a tax relief has been granted on one condition in a way wants to use, which does not meet the condition, has to notify the tax authority beforehand.

3rd subsection

Account truth

Section 154 Account Truth

(1) Nobody is allowed to open an account for himself or a third party under a false or fictitious name or have bookings made, put valuables (money, securities, valuables) in safekeeping or mortgaged or a locker.

(2) Anyone who keeps an account, stores valuables or takes a pledge or leaves a locker (Obliged), has

1. to be certain beforehand of the person and address of each person entitled to dispose of the goods and of each of them economically
To procure beneficiaries within the meaning of the Money Laundering Act and
2. to record the relevant information in a suitable form for accounts in the account.

§ 11 paragraphs 4 and 6, § 12 paragraphs 1 and 2 and § 13 paragraph 1 of the Money Laundering Act as well as to § 12 Paragraph 3 and § 13 Paragraph 2 of the Money Laundering Act Statutory ordinances, for beneficial owners Section 13 (1) of the Money Laundering Act and Section 13

Paragraph 2 of the Money Laundering Act apply the ordinances issued accordingly. The committed one has to ensure that he can inform the tax authorities at any time about which accounts or lockers a person is entitled to dispose or which valuables a person has for safekeeping has given or given as a pledge. The business relationship is to be continuously monitored and the after Sentence 1 data to be collected must be updated at an appropriate time interval.

(2a) Credit institutions have for every account holder, every other beneficiary and everyone beneficial owners in the sense of the Money Laundering Act also to collect the following data and to record:

1. the identification number according to § 139b and
2. the economic identification number according to § 139c or, if no economic ID number was assigned and it is not a natural person who is responsible for the Taxation based on income tax number.

The contractual partner and, if applicable, persons acting for him have the following after the credit institution Notify sentence 1 of the data to be collected and changes that arise in the course of the business relationship report immediately. Sentences 1 and 2 do not apply to credit accounts when the loan is used exclusively for the financing of private consumer goods and the credit line is EUR 12,000 does not exceed.

(2b) Do the contractual partner or, if applicable, persons acting for him, share the credit institution with the Paragraph 2a sentence 1 number 1 identification number of a data subject to be justified of the business relationship and the bank does not have the identification number of this person lawfully recorded for another reason, it has until the end of the third month after the justification of the Inquire business relationship in a mechanical procedure at the Federal Central Tax Office. In the Inquiries may only include the data of the data subject mentioned in § 139b paragraph 3. The Federal Central Tax Office provides the credit institution with the identification number of the person concerned, if the transmitted data match the data stored by him according to § 139b paragraph 3.

(2c) Insofar as the credit institution has insufficient data to collect the data according to paragraph 2a sentence 1 It cannot determine the involvement of the contractual partner and any persons acting for him to record this on the account. In this case, the credit institution has the Federal Central Tax Office notify affected accounts and the data collected in accordance with paragraph 2; this data is in for everyone accounts opened in a calendar year by the end of February of the following year.

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(2d) The tax authorities may allow relief for individual cases or for certain groups of cases, if compliance with the obligations under paragraphs 2 to 2c results in disproportionate hardship and the Taxation is not affected by the relief.

(3) If paragraph 1 has been violated, credit, valuables and the contents of a locker may be used only with the consent of the person responsible for the income tax and corporate income tax of the person entitled to dispose Tax office to be issued.

footnote

(+++ § 154: For application see Art. 97 §§ 1 and 26 AOEG 1977 +++)

**Third section
Determination and determination procedures**

**1. subsection
Tax assessment**

**I.
General regulations**

Section 155 Tax assessment

(1) Unless otherwise stipulated, the taxes are levied by the tax authority fixed. The tax act is the administrative act announced pursuant to Section 122 (1). This also applies to the full or partial tax exemption and for rejection of a tax assessment application.

(2) A tax assessment can be issued even if a basic assessment has not yet been issued.

(3) If several taxpayers owe a tax as joint debtors, they can be summarized against them. Tax assessments are issued. With summarized tax assessments, administrative files can be filed over Ancillary tax benefits or other claims, to which this law applies, against you or more of the taxpayers are connected. This also applies if taxes are fixed, Ancillary tax benefits or other claims according to what exists between the taxpayers. Legal relationships are not to be borne by all parties.

(4) The tax authorities can determine tax rates and allowances for tax deduction amounts and advance payments based on the information available to them and the information provided by the taxpayer. Make, correct, withdraw, revoke taxpayers only with the aid of automation cancel or change, unless there is reason to process the individual case by public officials. That applies also

1. for the adoption, correction, withdrawal, revocation, cancellation and modification of tax assessments as well as deductions for tax deduction amounts and advance payments related administrative files as well,
2. if the tax assessments as well as deductions from tax deduction amounts and advance payments be provided with or linked to ancillary provisions pursuant to Section 120, insofar as this is ensured by administrative instructions from the Federal Ministry of Finance or the highest state finance authorities is generally arranged.

There is an occasion for processing by public officials, in particular if the taxpayer has one for it provided section or data field of the tax return information within the meaning of § 150 paragraph 7. If an administrative act is enacted in a fully automated manner, the decision about its enactment applies and upon its announcement as completed at the time of machine processing completion.

(5) The rules applicable to tax assessment are based on the determination of a tax refund apply accordingly.

footnote

(+++ § 155: For application see Art. 97 § 1 AOEG 1977 +++)

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Section 156 waiver of tax assessment

(1) The Federal Ministry of Finance can simplify administration by ordinance determine that a tax is not set if the amount actually to be set is the amount to be set by it. Ordinance presumably does not exceed the amount to be determined. The one to be determined according to sentence 1. The amount may not exceed 25 euros. The same applies to changes to a tax assessment if the amount that would result as the difference between the changed and the previous tax assessment, the does not exceed the amount specified in the legal ordinance. The ordinance does not require approval of the Federal Council, insofar as they include motor vehicle tax, air traffic tax, insurance tax, import and Export taxes or excise duties, with the exception of beer tax.

(2) The determination of a tax and an additional tax benefit as well as their change can also be done via going beyond an amount of 25 euros if it is expected that

1. the survey is unsuccessful or
2. The cost of fixing and the cost of collection will be out of proportion to the amount.

For certain or determinable groups of cases, the highest financial authorities can apply nationwide. Issue instructions on the application of sentence 1 number 2. These instructions may not be published insofar as this could endanger the regularity and regularity of taxation. In the area of the highest financial authorities lay taxes administered by the state financial authorities on behalf of the federal government of the federal states these instructions to ensure uniform implementation of the tax laws throughout the country. Agreement with the Federal Ministry of Finance.

footnote

(+++ § 156: For application see Art. 97 § 1 AOEG 1977 +++)

Section 157 Form and content of tax assessments

(1) Tax assessments are to be issued in writing or electronically, unless otherwise specified. They must state the tax imposed by type and amount and indicate who owes the tax. They also include instructions on which legal remedy is admissible and within what period and with which authority it is to be lodged.

(2) The determination of the taxation basis constitutes one that cannot be independently challenged with legal remedies. Part of the tax assessment, unless the tax bases are determined separately.

footnote

(+++ § 157: For application see Art. 97 § 1 AOEG 1977 +++)

Section 158 Evidence of bookkeeping

The bookkeeping and records of the taxpayer that comply with the provisions of sections 140 to 148 are to be used as the basis for taxation, provided there is no reason to do so in the circumstances of the individual case is to object to their factual correctness.

Section 159 Proof of trusteeship

(1) Anyone who claims that he only has rights in his name or property that he owns as a trustee, representative of another or pledgee or has to prove to whom the rights or property belong; otherwise they are regularly attributed to him. The right of the tax authority, this does not restrict the determination of the facts.

(2) Section 102 remains unaffected.

Section 160 Designation of creditors and payees

(1) Debts and other expenses, operating expenses, advertising costs and other expenses are taxable regularly not to be taken into account if the taxpayer does not meet the request of the tax authority complies with naming the creditors or the recipients precisely. The right of the tax authority, the determining the facts remains unaffected.

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(2) Section 102 remains unaffected.

Section 161 Shortage of inventories

Missing quantities result from a prescribed or officially carried out inventory excise goods, it is assumed that with regard to the shortages an excise tax has arisen or a conditionally generated excise duty has become unconditional, unless it is credible it is made that the shortages are due to circumstances that do not justify a tax or do not necessarily allow for a contingent tax. In case of doubt, the tax applies at the time of inventory as created or necessarily become.

Section 162 Estimation of tax bases

(1) If the tax authority cannot determine or calculate the tax bases, it has to estimate. All circumstances that are important for the estimate must be taken into account.

(2) It is particularly to be estimated if the taxpayer does not have sufficient information is able to provide clarifications or further information or an oath instead of refusing or violated his obligation to cooperate in accordance with Section 90 (2). The same applies if the taxpayer books or records that he has to keep under tax laws cannot be submitted when keeping the accounts or the records of taxation are not based on § 158 or if actual indications of incorrect or incomplete information provided by the taxpayer

to taxable income or business assets increases and the taxpayer Consent according to § 93 Paragraph 7 Clause 1 No. 5 not granted. Does the taxpayer have his duty to cooperate § 90 paragraph 2 sentence 3 violated, it is rebuttably presumed that taxable income in states or Areas within the meaning of section 90 (2) sentence 3 exist or are higher than the declared income.

(3) If a taxpayer violates his duties to cooperate in accordance with § 90 paragraph 3 by not having any Records of a business transaction, or are those submitted about a business transaction Records are essentially unusable or are found to be taxable records within the meaning of section 90 (3) sentence 8, it is rebuttably presumed that its inland taxable income, for the determination of which the records in the sense of § 90 paragraph 3 serve, higher than the income declared by him. In such cases, the tax authority has to make an estimate and can this income only within a certain range, in particular only on the basis of price ranges can be determined, this framework can be used at the expense of the taxpayer. Exist despite Submission of recoverable records by the taxpayer evidence that his income if the external comparison principle was observed, it would be higher than that explained on the basis of the records Income, and corresponding doubts cannot be resolved because of a foreign, close a person does not fulfill their duties to cooperate in accordance with Section 90 (2) or their duties to provide information in accordance with Section 93 (1) sentence 2 is to be applied accordingly.

(4) If a taxpayer does not keep a record of a business transaction within the meaning of Section 90 (3) before or the records submitted about a business transaction are essentially unusable, a surcharge of 5,000 euros is to be set. The surcharge is at least 5 percent and at most 10 percent of the additional amount of income, which after a correction due to the application of the Paragraph 3 results if there is a surcharge of more than 5,000 euros. In case of late submission For records that can be used, the surcharge is up to EUR 1,000,000, but at least EUR 100 for every full day of the deadline. As far as the financial authorities have discretion regarding the amount of the Surcharge is granted, in addition to its purpose, the taxpayer to create and timely To stop submission of the records within the meaning of Section 90 (3), in particular those drawn by him Advantages and, in the case of late submission, the duration of the deadline to be taken into account. Of the A surcharge is foreseen if the non-fulfillment of the obligations pursuant to Section 90 (3) is excusable appears or is negligible. The fault of a legal representative or Agents are on their own fault. The surcharge is regular after completion of the External audit.

(5) In the cases of Section 155 (2), those can be determined in a basic decision Tax bases are estimated.

Section 163 Different determination of taxes for reasons of equity

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(1) Taxes can be set lower and individual tax bases that include the taxes Increase may be disregarded when setting the tax when collecting the tax would be unreasonable according to the situation of the individual case. With the consent of the taxpayer, tax from Income will be admitted to individual tax bases, insofar as they increase the tax, at the Tax assessment only at a later time and, if they reduce the tax, at an earlier time be taken into account.

(2) An equity measure in accordance with paragraph 1 may be linked to the tax determination for which it is made by Meaning is.

(3) In the cases of paragraph 2, an equity measure under paragraph 1 is always subject to the Revocation if they

1. Has not been expressly pronounced by the tax authority as an independent equity decision is
2. is associated with a tax assessment subject to the review pursuant to Section 164 or
3. is connected with a provisional tax assessment according to § 165 and the reason for the provisional also for the decision according to paragraph 1 is important.

In the cases of sentence 1 number 1, the right to withdraw does not apply if the deadline for the Tax determination expires for which the equity measure is a basic decision. In the cases of sentence 1

Number 2 no longer applies to the revocation with the lifting or removal of the reservation of the review the tax assessment for which the equity measure is a basic decision. In the cases of sentence 1 Number 3 loses the reservation of revocation with the occurrence of the finality of the tax determination, for which the Equity measure is a basic decision.

(4) If an equity measure under paragraph 1, which is subject to revocation under paragraph 3, unlawful, it must be withdrawn with effect for the past. Section 130 (3) sentence 1 applies in this case Not.

footnote

(+++ § 163: For application see Art. 97 §§ 1 and 29 AOEG 1977 +++)

Section 164 tax assessment subject to review

(1) The taxes can, as long as the tax case has not been finally examined, in general or in individual cases the reservation of the review can be set without needing a reason. Fixing an advance payment is always a tax assessment subject to verification.

(2) As long as the reservation is effective, the tax assessment can be lifted or changed. The taxpayer can request that the tax assessment be revoked or changed at any time. The Decision on this can, however, be made until the final assessment of the tax case, within reasonable Deadline is to be postponed.

(3) The reservation of the review can be lifted at any time. The suspension stands one Tax assessment is the same without reservation of the review; Section 157 (1) sentences 1 and 3 apply accordingly. After a External review, the reservation is lifted if there are changes compared to the tax assessment Reservation of inspection not revealed.

(4) The reservation of the review does not apply if the deadline expires. Section 169 subsection 2 sentence 2, section 170 Paragraph 6 and § 171 paragraphs 7, 8 and 10 are not applicable.

footnote

(+++ § 164: For application see § 1 Abs. 1d InvStG +++)

Section 165 Provisional tax assessment, suspension of tax assessment

(1) If it is uncertain whether the conditions for the creation of a tax have arisen, it can to be provisionally determined. This regulation also applies if

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1. It is uncertain whether and when treaties with other states on taxation (Section 2) are in favor of the taxpayer, for which tax assessment will take effect,
- 2nd the Federal Constitutional Court the incompatibility of a tax law with the Basic Law has determined and the legislator is obliged to introduce new regulations,
- 2a. based on a decision of the Court of Justice of the European Union may result in new legal regulations,
- 3rd the compatibility of a tax law with higher-ranking law is the subject of a procedure in which Court of Justice of the European Union, the Federal Constitutional Court or a supreme federal court is or
- 4th the interpretation of a tax law is the subject of proceedings at the Federal Fiscal Court.

The scope and reason of the provisional status must be stated. Under the conditions of sentences 1 or 2, the Tax assessment may also be suspended against or without a security deposit.

(2) Insofar as the tax authority has provisionally fixed a tax, it can abolish the tax or to change. If the uncertainty is removed, a provisional tax assessment should be lifted, changed or to declare it final; a suspended tax assessment is to be made up for. In the cases of paragraph 1 sentence 2 No. 4 the uncertainty ends as soon as it is established that the principles of the decision of the Federal Fiscal Court Be generally applicable beyond the decided individual case. In the cases of paragraph 1 sentence 2

a provisional tax determination according to sentence 2 can only be declared final on application by the taxpayer, if it cannot be canceled or changed.

(3) The provisional tax assessment can be made with a tax assessment subject to verification get connected.

footnote

(+++ § 165: For application see Art. 97 § 1 AOEG 1977 and § 1 InvStG +++)

Section 166 Third-party effect of tax assessment

If the tax is incontestably fixed against the taxpayer, this has next to one
To allow universal successors to also apply against anyone who would have been able to
Taxpayers' notice as their representative, authorized representative or by their own law
to contest.

Section 167 tax registration, use of tax symbols or tax stamps

(1) If a tax is to be registered on the basis of a legal obligation (section 150 (1) sentence 3), this is to be determined the tax according to § 155 is only necessary if the determination leads to a different tax or the
Tax or liability debtors do not submit the tax declaration. Sentence 1 applies mutatis mutandis if the tax on
Due to legal obligation is to be paid by using tax symbols or tax stamps.
Recognizes the tax or liability debtor after completing an external audit within the meaning of Section 193 (2) No. 1
If he pays his payment obligation in writing, the acknowledgment is equivalent to a tax declaration.

(2) Tax declarations are also considered to have been submitted on time if they are submitted to the responsible person on time
Enter the cash register. This does not apply to import and export duties and excise duties.

Section 168 Effect of a tax declaration

A tax declaration is equivalent to a tax assessment subject to verification. Leads the
Tax registration for a reduction of the previously payable tax or for a tax refund, so
Sentence 1 only applies if the tax authority agrees. The approval does not require any form.

footnote

(+++ § 168: For the application for taxation periods after December 31, 1998 and before January 1, 2002 see Art. 97 § 21 AOEG 1977 +++)

II.

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Limitation period

Section 169 deadline

(1) Tax assessment and its cancellation or amendment are no longer permitted if the
Fixing period has expired. This also applies to the correction due to apparent incorrectness according to § 129.
The deadline is met if the deadline expires

1. the tax assessment or, in the case of § 122a, the electronic notification the area for which
Tax assessment competent tax authority has left or
2. In the case of public delivery in accordance with Section 10 of the Administrative Delivery Act, the notification is known
made or published.

(2) The deadline is:

1. a year
for excise duties and excise duties,
2. four years
for taxes and tax refunds that are not taxes or tax refunds within the meaning of number 1

or are import and export duties in accordance with Article 5 (20) and (21) of the Union Customs Code. The deadline is ten years if a tax is evaded and five years if it is frivolous has been shortened. This also applies if tax evasion or frivolous tax reduction is not has been committed by the tax debtor or a person whom he is committed to fulfilling his tax Obligations served, unless the taxpayer can prove that he does not gain an asset from the deed has achieved and that it is not based on the fact that he takes the necessary precautions in traffic Prevention of tax cuts.

footnote

(+++ § 169: For application see Art. 97 §§ 1 and 28 AOEG 1977 +++)

Section 170 beginning of the period of fixing

(1) The determination period begins at the end of the calendar year in which the tax was incurred or one contingent tax has become unconditional.

(2) Notwithstanding paragraph 1, the fixing period begins when

1. a tax return or a tax declaration or a report has to be filed with
Expiry of the calendar year in which the tax return, tax return or notification is filed
, at the latest at the end of the third calendar year following the calendar year in which the
Tax has arisen, unless the deadline for determination pursuant to paragraph 1 begins later,
2. A tax is payable using tax stamps or tax stamps at the end of the
Calendar year in which tax symbols or tax stamps were used for the tax case,
however no later than the end of the third calendar year following the calendar year in which the
Tax symbols or tax stamps should have been used.

This does not apply to excise duties, except for the energy tax on natural gas and the electricity tax.

(3) If a tax or a tax remuneration is only determined on application, the period for cancellation begins or change this determination or its correction according to § 129 not before the end of the calendar year in which the application is made.

(4) If the application of Paragraph 2 No. 1 to property tax or property tax is the beginning of the Postponement deadline postponed, the beginning of the deadline for the following calendar years of Main assessment period postponed by the same amount of time.

(5) For inheritance tax (gift tax), the period for fixing begins according to paragraphs 1 or 2

1. in the case of an acquisition due to death not before the end of the calendar year in which the acquirer is aware of the acquisition,

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2. in the case of a gift, not before the end of the calendar year in which the donor died or the
The tax authority has become aware of the gift made,
3. in the case of a purpose for living people not before the end of the calendar year in which the obligation has been fulfilled.

(6) For the tax attributable to investment income, the

1. come from states or territories that are not members of the European Union or the European Union
Are free trade association, and
2. not automatically according to contracts within the meaning of § 2 paragraph 1 or agreements based thereon
be communicated

The fixing period begins at the earliest with the end of the calendar year in which this investment income of Tax authority by declaration of the taxpayer or in any other way, at the latest however, ten years after the end of the calendar year in which the tax arose.

(7) For taxes on income or earnings related to relationships with a third country-

Company within the meaning of Section 138 (3), to which the taxpayer alone or together with related parties
Persons within the meaning of Section 1 Paragraph 2 of the Foreign Tax Act directly or indirectly a controlling person

or can have a determining influence, the fixing period begins at the earliest with the expiry of the Calendar year in which these relationships are known by notice of the taxpayer or otherwise at least ten years after the end of the calendar year in which the tax arose.

footnote

(+++ § 170: For validity, see Art. 97 § 10 AOEG 1977 and § 181 of this G +++)

Section 171

(1) The deadline does not expire as long as the tax due to force majeure within the last six months of the deadline.

(2) If a manifest inaccuracy has been committed when a tax assessment notice has been issued, the period for determination ends insofar as not before the end of a year after notification of this tax assessment. The same applies in the cases of § 173a.

(3) If, before the expiry of the deadline, an application is filed outside of opposition or legal proceedings Tax assessment or upon cancellation or amendment of a tax assessment or its correction according to § 129, the deadline does not expire until the decision on the application is final has been.

(3a) If a tax assessment is contested with an objection or a lawsuit, the deadline for fixing expires not before the appeal is final; this also applies if the legal remedy is only after the deadline has expired. The expiry of the deadline is for the whole Tax claim inhibited; this does not apply if the legal remedy is inadmissible. In the cases of § 100 Paragraph 1 sentence 1, paragraph 2 sentence 2, paragraph 3 sentence 1, § 101 of the Financial Court Regulations is only about the legal remedy then incontestably decided if a tax notice issued on the basis of the aforementioned regulations has become incontestable.

(4) If an external examination is started before the deadline has expired or its start is open The taxpayer's application is postponed, so the deadline for the taxes on which runs extends the external examination or should not extend in the case of postponement of the external examination, before the tax assessments to be issued on the basis of the external audit have become final or three months have passed after the announcement of the notification pursuant to section 202 (1) sentence 3. This does not apply if an external examination for more than six months for reasons immediately after it starts is interrupted, which is responsible for the tax authority. The fixing period ends at the latest if since Expiry of the calendar year in which the final meeting took place or, if it was not held, since Expiry of the calendar year in which the last investigations in the context of the external audit took place, the deadlines specified in section 169 (2) have passed; an inhibition of drainage according to other regulations remains untouched.

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(5) Begin the authorities of the customs investigation service, the departments of the State tax authorities or the Federal Central Tax Office, as far as it is entrusted with the tax investigation, before the taxpayer expires with the determination of the tax bases, so runs the deadline does not end before the tax assessments to be issued on the basis of the investigation have become incontestable; Paragraph 4 sentence 2 applies accordingly. The same applies if the taxpayer before Expiry of the deadline for initiating tax criminal proceedings or administrative fine proceedings due to a Tax irregularity has been announced; Section 169 (1) sentence 3 applies accordingly.

(6) If an external audit within the scope of this law cannot be carried out for taxpayers, the Expiry of the deadline also inhibited by other investigative acts within the meaning of Section 92 until the Tax assessments issued on the basis of these investigations have become incontestable. The drainage inhibition occurs however, only if the taxpayer before the expiry of the start of the investigation has been referred to in sentence 1; Section 169 (1) sentence 3 applies accordingly.

(7) In the cases of section 169 (2) sentence 2, the deadline does not end before the persecution of the Tax offense or the tax irregularity is barred.

(8) If the determination of a tax pursuant to Section 165 has been suspended or the tax has been provisionally determined, then the fixing period does not end before the end of a year after the uncertainty has been removed and the tax authority has become aware of this. In the cases of section 165 (1) sentence 2, the deadline ends not before two years have passed since the uncertainty has been resolved and the tax authority is aware of it has attained.

(9) If the taxpayer submits an announcement according to §§ 153, 371 and 378 before the deadline Paragraph 3, the deadline does not end before one year after receipt of the notification.

(10) To the extent that a tax assessment notice, a tax assessment notice or a other administrative act is binding (basic decision), the deadline does not end before the end of two Years after announcement of the basic decision. Is a position for issuing the basic decision responsible, which is not a financial authority within the meaning of § 6 paragraph 2, the deadline does not end before expiry two years after the date on which the tax authority responsible for the subsequent decision becomes aware from the decision to issue the basic decision. Sentences 1 and 2 apply to one Basic decision, to which § 181 does not apply, only if this basic decision before the expiry of the an application has been made to the competent authority for the subsequent notice period. Is the Expiry of the deadline for determining the part of the tax for which the basic decision is not binding inhibited according to paragraph 4, the deadline for the part of the tax for which the basic decision ends is binding, not before the deadline set in paragraph 4 has expired.

(10a) As far as data of a taxpayer within the meaning of § 93c within seven calendar years after the Taxation period or the taxation date has reached the tax authorities, the Deadline for fixing not before two years after receipt of this data.

(11) Is a person who is incapable of business or who is limited in legal capacity without a legal representative, the fixing period does not end before six months after the date on which the person becomes legally capable without limitation or the lack of representation ceases. This also applies to one person a supervisor is appointed and a reservation of consent according to § 1903 of the German Civil Code is ordered the supervisor has died or otherwise disappeared or for legal reasons at the Representation of the supervised person is prevented.

(12) If the tax is directed against a discount, the fixing period does not end before the expiry of six Months after the date on which the inheritance is accepted by the heir or the bankruptcy proceedings is opened through the estate or from which the tax can be determined against a representative.

(13) If, before the expiry of the deadline, a tax that has not yet been fixed becomes subject to insolvency proceedings If the application is registered, the deadline does not run until three months after the end of the Bankruptcy proceedings.

(14) The determination period for a tax claim does not end insofar as a related one The right to reimbursement is not yet statute-barred in accordance with section 37 (2) (section 228).

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(15) To the extent that a third party withholds and pays taxes for the account of the tax debtor or for Taxpayer must pay the invoice, the deadline for determining the taxpayer ends not before the expiry of the deadline applicable to the taxpayer.

footnote

(+++ § 171: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

(+++ § 171: For validity, see Art. 97 §§ 10 and 11a AOEG 1977 +++)

III.

Persistence

Section 172 Cancellation and amendment of tax assessments

(1) Unless it is provisional or subject to review, a tax assessment may can only be canceled or changed,

1. if it concerns excise duties,
2. if he has taxes other than import or export duties in accordance with Article 5 (20) and (21) of the Customs Code the Union or excise duties,
 - a) as far as the taxpayer agrees or the request is complied with; this applies however in favor of the taxpayer only if he has consented before the expiry of the opposition period or has made the application or insofar as the tax authority remedies an objection or a lawsuit,
 - b) insofar as it has been issued by a non-competent authority,
 - c) insofar as it was obtained through unfair means, such as fraudulent deception, threats or bribery is
 - d) insofar as this is otherwise permitted by law; sections 130 and 131 do not apply.

This also applies if the tax assessment has been confirmed or changed by an appeal decision is. In the cases of sentence 2, sentence 1 number 2 letter a is also applicable if the taxpayer before Has agreed to the expiry of the time limit or has made the application Declarations and evidence, which according to § 364b Paragraph 2 were not taken into account in the opposition decision, may not be taken into account here.

(2) Paragraph 1 also applies to an administrative act by which an application for the adoption, annulment or amendment of a Tax assessment is rejected in whole or in part.

(3) Pending requests for cancellation made outside of opposition or legal proceedings or amendment of a tax determination that is made by the Court of Justice of the European Union, of Federal constitutional court or legal question decided by the Federal Finance Court and those after the The outcome of the proceedings before these courts cannot be met, can by general order insofar be rejected. Section 367 (2b) sentences 2 to 6 apply accordingly.

footnote

(+++ § 172 Abs. 3: For application see Art. 97 § 18a Abs. 12 AOEG 1977 +++)
 (+++ § 172: For application see § 1 Abs. 1d InvStG +++)

Section 173 cancellation or amendment of tax assessments due to new facts or evidence

- (1) Tax assessments are to be revoked or changed,
 1. insofar as facts or evidence are subsequently published that lead to a higher tax,
 2. insofar as facts or evidence are subsequently published that lead to a lower tax and the taxpayer is not grossly at fault for the fact or evidence become known afterwards. The fault is irrelevant if the facts or evidence in a direct or indirect connection with facts or evidence within the meaning of Number 1 stand.

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(2) Notwithstanding paragraph 1, tax assessments, insofar as they have been issued on the basis of an external audit, can only be canceled or changed if there is tax evasion or a frivolous tax reduction is present. This also applies in cases in which a notification has been made in accordance with section 202 (1) sentence 3.

footnote

(+++ § 173 Abs. 1 F. 19.12.1985: For further validation see Art. 97 § 9 Abs. 2 AOEG 1977 +++)
 (+++ § 173: For application see § 1 Abs. 1d InvStG +++)

Section 173a misspellings or miscalculations when preparing a tax return

Tax assessments are to be revoked or changed, insofar as the taxpayer creates them Tax return Typing or calculation errors have been made and he therefore determined the tax authority, according to facts that are not relevant to the circumstances at the time the tax assessment was issued communicated.

footnote

(+++ § 173a: For application see Art. 97 §§ 1 and 9 AÖEG 1977 +++)

Section 174 Conflicting tax assessments

- (1) Is a certain fact in several tax assessments to the disadvantage of one or more Taxpayer has been considered, although he should have been considered only once to revoke or change the incorrect tax assessment upon request. Is the deadline for this Tax assessment has already expired, the application can still be made up to the end of a year, after the last of the tax assessments concerned has become final. The application will be timely provided, there is no deadline to cancel or change the tax assessment.
- (2) Paragraph 1 applies mutatis mutandis if a certain situation in favor of multiple inconsistencies one or more taxpayers have been taken into account; an application is not required. The faulty one However, the tax assessment may only be changed if the facts have been taken into account Application or a declaration by the taxpayer.
- (3) If a certain fact is recognizable in a tax assessment, it is not considered in the acceptance that it should be taken into account in another tax assessment, and this assumption turns out to be incorrectly, the tax assessment, in which the consideration of the facts is omitted to the extent that it is made up for, canceled or changed. The catch-up, cancellation or change is only permissible until the deadline for the other tax assessment has expired.
- (4) If a tax assessment was issued on the basis of an erroneous assessment of a particular fact, a legal remedy or otherwise at the taxpayer's request by the tax authorities in his favor is lifted or changed, it can subsequently be changed or enacted a tax assessment, the correct tax implications are drawn. This also applies if the tax assessment is revoked or changed by the court. The expiration of the deadline is irrelevant if the tax consequences within one year after cancellation or change of the incorrect tax assessment. The deadline had already expired than later canceled or amended tax assessment, this only applies under the conditions of Paragraph 3 sentence 1.
- (5) Paragraph 4 applies to third parties if they participate in the procedure for the cancellation or amendment of the incorrect tax assessment, were involved. Your involvement or charge with this Procedure is allowed.

footnote

(+++ § 174: For application see § 1 Abs. 1d InvStG +++)

Section 175 Change of tax assessments based on basic assessments and retroactive Events

- (1) A tax assessment is to be issued, canceled or changed,

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1. insofar as a basic decision (Section 171 Paragraph 10) is binding for this tax notice, enacted, canceled or changed,
2. as far as an event occurs that has tax effects for the past (retroactive event).

In the cases of sentence 1 number 2, the fixing period begins at the end of the calendar year in which the event entry.

- (2) The retroactive event is also the loss of a prerequisite for a tax credit, if it is stipulated by law that this requirement must be met for a certain time, or if it has been determined by administrative act that it forms the basis for the granting of the Tax relief forms. The subsequent issue or presentation of a certificate or confirmation applies not as a retroactive event.

footnote

(+++ § 175: For application see Art. 97 §§ 1 and 9 AOEG 1977 and § 1 InvStG +++)

Section 175a implementation of mutual agreements

A tax assessment is to be issued, canceled or changed, insofar as this is to implement a Agreement or an arbitration award according to a contract within the meaning of § 2 is. In this respect, the fixing period does not end before the end of one year after the Agreement or arbitration.

footnote

(+++ § 175a sentence 2: For validity see Art. 97 § 10 Para. 5 AOEG 1977 +++)

(+++ § 175a: For application see § 1 Abs. 1d InvStG +++)

Section 175b Change of tax assessments for data transmission by third parties

(1) A tax assessment is to be revoked or changed, insofar as it is passed from the reporting body to the Tax authorities did not transmit data within the meaning of Section 93c when determining the tax or not applicable were taken into account.

(2) Apply data sent by the reporting bodies to the tax authorities in accordance with § 93c transmitted, according to § 150 paragraph 7 sentence 2 as information of the taxpayer, is the tax assessment to revoke or change if this data is incorrect to the disadvantage of the taxpayer.

(3) Is the taxpayer's consent to the transmission of data within the meaning of § 93c to the Tax authorities A prerequisite for the tax consideration of the data is a tax assessment to revoke or change, unless the consent is given.

(4) Paragraphs 1 and 2 do not apply if data subsequently transmitted within the meaning of Section 93c Paragraph 1 or 3 are not legally relevant.

footnote

(+++ § 175b: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

(+++ § 175b Abs. 4: For application see Art. 97 § 27 AOEG 1977 +++)

Section 176 Protection of legitimate expectations when revoking and changing tax assessments

(1) When a tax assessment notice is revoked or amended, it must not be to the disadvantage of the taxpayer be taken into account that

1. the Federal Constitutional Court determines the nullity of a law on which the previous one Tax assessment based,
2. a federal supreme court does not adopt a standard on which the previous taxation is based applies because he considers them to be unconstitutional,
3. The case law of a federal supreme court has changed, that of the previous one Tax assessment has been applied by the tax authority.

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Is the previous case law already taken into account in a tax return or tax declaration? without this being apparent to the tax authorities, number 3 only applies if it can be assumed that the tax authority would have applied the previous case law if the circumstances were known.

(2) When a tax assessment notice is revoked or amended, it must not be to the disadvantage of the taxpayer be taken into account that a general administrative regulation of the federal government, a supreme federal or state authority of a federal supreme court as not in accordance with applicable law has been designated standing.

Section 177 correction of material errors

(1) Are the requirements for the cancellation or amendment of a tax assessment to the disadvantage of the Taxpayers, so far as the change is sufficient, in favor and to the disadvantage of the taxpayer to correct such material errors that are not the reason for the cancellation or change.

- (2) Are the requirements for the cancellation or amendment of a tax assessment in favor of the Taxpayers, so far as the change is sufficient, to the disadvantage and in favor of the taxpayer to correct such material errors that are not the reason for the cancellation or change.
- (3) Material errors within the meaning of paragraphs 1 and 2 are all errors including obvious inaccuracies within the meaning of § 129, which lead to the determination of a tax, the tax incurred by the Kraft law deviates.
- (4) Section 164 (2), Section 165 (2) and Section 176 remain unaffected.

IV.

costs

Section 178 costs in the event of special claims by the customs authorities

- (1) The authorities of the Federal Customs Administration and the authorities to whom the duties of the Federal Customs Administration may have been transferred for a special claim or benefit (chargeable official act) raise fees and request reimbursement of expenses.
- (2) A special claim or service within the meaning of paragraph 1 is in particular included
1. Official acts outside the official place and outside the opening hours, unless it is about Tax supervision measures,
 2. Official acts that lead to service difficulties because they are requested at a certain time should be made
 3. Examinations of goods if
 - a) by applying for a binding tariff information, granting a Tax remuneration or other benefits are arranged or
 - b) in examinations ex officio because of statements or objections by the person entitled to dispose turn out to be incorrect or unfounded or
 - c) the examined goods do not meet the requirements placed on them,
 4. Surveillance measures in companies and during operations, if they result from violations against the legislation enacted to secure the tax revenue,
 5. official guarding and monitoring of means of transport or goods,
 6. safekeeping of non-community goods,
 7. Production of documents, electronic documents, transcripts and copies as well as at electronic transmission or printing of electronic documents and other files, if this work is done on request,
 8. Destruction or destruction of goods, which is carried out ex officio or on request.
- (3) The Federal Ministry of Finance is authorized, by ordinance, to give its consent the Federal Council does not need to specify the official acts that are subject to a charge, to be measured according to the average administrative effort attributable to them

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and lump sum and determine the conditions under which due to their collection Minority, in order to avoid hardship or for similar reasons, be completely or partially excluded can.

- (4) The rules applicable to excise duties apply accordingly to the determination of costs to apply. For the rest, the Administrative Costs Act applies to these costs until August 14, 2013 valid version. Sections 18 to 22 of the Administrative Expenses Act in the until 14 August 2013 Sockets do not apply.

Section 178a costs in the event of special use by the tax authorities

- (1) The Federal Central Tax Office charges for the processing of an application for the implementation of a Mutual agreement procedure according to a contract within the meaning of § 2 for the mutual taxation of still unrealized transactions by a taxpayer with related parties within the meaning of § 1 of the

Foreign tax law or for future amicable sharing of profits between a domestic Company and its foreign permanent establishment or for future amicable determination of profits a domestic permanent establishment of a foreign company (prior agreement procedure) Fees charged prior to the opening of the preliminary agreement procedure by the Federal Central Tax Office are to be fixed. This opening is done by sending the first brief to the other Country. If an application aims at a preliminary agreement procedure with several countries, it is for each procedure to fix and pay a fee. The pre-notification procedure will only open when the Fees have become uncontestable and the fee has been paid; will request a reduction Paragraph 4, must also be decided incontestably.

(2) The fee is 20,000 euros (basic fee) for each application within the meaning of paragraph 1; the application of a Organ bearer within the meaning of § 14 Paragraph 1 of the Corporation Tax Act, the corresponding business of his Organizations included include an application. The applicant submits an already completed one Agreement, an application for an extension of the period of validity, the fee is 15,000 euros (Renewal fee). The applicant changes his application before deciding on the original one Application or during the term of the agreement, he makes an application to change the Agreement, an additional fee of 10,000 euros is charged for each change request (Change fee); this does not apply if the change is made by the Federal Central Tax Office or by the other State has been initiated.

(3) If the sum of the business transactions covered by the prior agreement procedure is the amounts of the Section 6 (2) sentence 1 of the Ordinance on Accruals and Deferrals of November 13, 2003 (Federal Law Gazette I p. 2296) probably does not exceed, the basic fee is 10,000 euros, the renewal fee 7,500 euros and the change fee 5,000 euros.

(4) The Federal Central Tax Office can reduce the fee according to paragraph 2 or 3 on request if the payment of which means an unreasonable hardship for the taxpayer and the Federal Central Office for Taxes a special interest of the tax authorities in the implementation of the pre-notification procedure notes. The application must be submitted prior to the opening of the preliminary agreement procedure; a later posed Application is not permitted.

(5) In the event that the application is withdrawn or rejected, or if the preliminary agreement procedure fails, the incontestable fee will not be reimbursed.

2nd subsection

Separate determination of tax bases, determination of Tax measurement amounts

I.

Separate findings

Section 179 establishment of taxation bases

(1) Deviating from Section 157 (2), the taxation bases are separated by means of an assessment notice as far as this is determined in this law or otherwise in the tax laws.

(2) An assessment notice is directed against the taxpayer to whom the subject of the assessment is attached taxable. The separate statement becomes uniform towards several parties

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made if this is legally determined or the subject of the determination of several people is attributable. Is one of these people on the subject of the finding only through another person a special separate determination can be made.

(3) Insofar as a necessary determination has not been made in an assessment notice, it is in one Retrieve supplementary notice.

Section 180 Separate determination of tax bases

(1) In particular, the following are determined:

1. the unit values in accordance with the valuation law,

2nd

- a) the income subject to income tax and corporation tax and with them in
related other tax bases if multiple of income
People are involved and the income is tax-related to these people,
- (b) income from agriculture and forestry in cases other than those referred to in point (a);
Commercial enterprise or a freelance activity, if according to the circumstances at the end of the
Profit determination period the tax office responsible for the separate determination not also for
the income tax is responsible
3. the value of assets subject to wealth tax (sections 114 to 117 a of the Valuation Act) and
the value of debts and other deductions (Section 118 of the Valuation Act) if the assets,
Debts and other deductions are attributable to several people and the findings for the
Taxation matters.

If, in the cases of sentence 1 number 2 letter b, those relevant for local jurisdiction
Conditions have changed after the end of the profit determination period, then the local
Responsibility also for determination periods that lie before the relevant conditions change
Section 18 subsection 1 numbers 1 to 3 in conjunction with Section 26.

(2) To ensure a uniform application of law in the same circumstances and to facilitate
the Federal Ministry of Finance can issue the taxation procedure by ordinance
determine with the consent of the Federal Council that in cases other than those mentioned in paragraph 1
Tax bases are determined separately and uniformly for several people. You can
be regulated in particular

1. the subject and scope of the separate statement,
2. the requirements for the assessment procedure,
3. the local jurisdiction of the tax authorities,
4. the determination of the persons involved in the determination procedure (persons involved in the procedure) and the scope
your tax obligations and rights including the representation of participants by other participants,
5. the publication of administrative files to those involved in the proceedings and authorized representatives,
6. The admissibility, scope and implementation of external audits to determine the
Tax bases.

By ordinance, the Federal Ministry of Finance with the consent of the Federal Council
determine that tax bases that will take effect later, to secure the later
applicable taxation must be determined separately and uniformly for several people; Sentence 2 applies
corresponding. The ordinances do not require the approval of the Federal Council insofar as they import and
Export duties and excise duties, with the exception of beer tax.

(3) Paragraph 1 sentence 1 number 2 letter a does not apply if

1. only one of the persons involved in the income with their income within the scope of this
Is subject to income tax or corporate income tax or
2. it is a case of minor importance, especially because the amount of the determined
Amount and allocation are fixed; this applies mutatis mutandis to the cases of paragraph 1 sentence 1 number
2 letter b and number 3.

The tax office responsible in accordance with § 18 paragraph 1 number 4 can determine by notice that a separate
Determination is not to be made. The decision is considered a tax notice.

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(4) Paragraph 1 sentence 1 number 2 letter a also does not apply to working groups whose sole purpose is in
the fulfillment of a single work contract or work supply contract.

(5) Paragraph 1 sentence 1 number 2 and paragraphs 2 and 3 shall apply accordingly, insofar as

1. the one based on an agreement to avoid double taxation from the tax base
Exempt income is important when determining the taxes of the people involved
or
2. Tax deduction amounts and corporation tax are to be offset against the fixed tax.

footnote

(+++ § 180: For application see Art. 97 §§ 1 and 10b AOEG 1977, § 56 InvStG 2018 +++)

(+++ § 180: For validity see § 18 +++)

Section 181 procedural rules for the separate determination, time limit, declaration obligation

(1) The provisions on the implementation of taxation apply mutatis mutandis to the separate determination.

Tax return within the meaning of section 170 (2) sentence 1 number 1 is the separate declaration.

If a declaration for a separate determination according to § 180 paragraph 2 is made without the invitation of the Tax authority, section 170 paragraph 3 applies accordingly.

(2) A declaration on the separate determination must be made by the person to whom the object of the determination is concerned is wholly or partially attributable. In particular, explanations are required

1. in the cases of Section 180 subsection 1 sentence 1 number 2 letter a each participant in whom a share is made is to be added to the income subject to income tax or corporate income tax;
2. in the cases of Section 180 subsection 1 sentence 1 number 2 letter b the entrepreneur;
3. in the cases of Section 180 subsection 1 sentence 1 number 3, each party involved in the determination, to whom a share in the Assets, debts or other deductions;
4. in the cases of § 180 paragraph 1 sentence 1 number 2 letter a and number 3 also those in § 34 designated persons.

If a person subject to the declaration has made a declaration for a separate determination, other parties are involved insofar exempt from the obligation to declare.

(2a) The declaration for a separate determination according to § 180 paragraph 1 sentence 1 number 2 is official to transmit the prescribed data record by remote data transmission. Upon request, the tax authority avoid electronic transmission to avoid undue hardship; in this case it is

Declaration on separate determination according to the officially prescribed form and by To sign declaration-required by hand.

(3) The period for the separate determination of unit values (determination period) begins at the end of the Calendar year, at the beginning of which the main finding, the update, the follow-up or the cancellation of a unit value is to be carried out. Is a declaration for the separate determination of the To deliver the unit value, the determination period begins at the end of the calendar year in which the declaration is submitted, but no later than the end of the third calendar year following the calendar year, at the beginning of which the determination of the unit value must be carried out or canceled. Will the beginning of the Postponement period according to sentence 2 is postponed, the beginning of the period for the further Determination times of the main determination period are postponed by the same time.

(4) In the cases of paragraph 3, the period of notice does not begin before the end of the calendar year on which The first time the unit value is to be applied for tax purposes.

(5) A separate determination can also be made after the expiry of the period for which as the separate determination is of importance for a tax assessment, for which the assessment period in The time of the separate determination has not yet expired; Section 171 (10) is not taken into account here. This is to be pointed out in the notice of assessment. Section 169 (1) sentence 3 applies accordingly.

footnote

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(+++ § 181: For application see Art. 97 § 1 AOEG 1977 +++)

§ 182 Effects of the separate determination

(1) Notices of assessment, even if they are not yet uncontested, are for other notices of assessment, binding for tax assessment notices, for tax assessments and for tax registrations (subsequent notices), insofar as the Findings made in the determination notices are important for these subsequent decisions. This applies accordingly to determinations in accordance with § 180 paragraph 5 number 2 for administrative acts which are the realization of claims arising from the tax liability relationship. If an assessment notice according to § 180 paragraph 5 Number 2 enacted, repealed or amended is an administrative act for which this notice of assessment

Binding effect unfolds in the appropriate application of § 175 paragraph 1 sentence 1 number 1 to correct.

(2) A notice of determination of a unit value in accordance with section 180 (1) sentence 1 number 1 also applies towards the legal successor to whom the object of the determination after the date of determination tax effect passes. However, legal succession occurs before the notice of determination is issued then he only acts against the legal successor if he is made known to him. Sentences 1 and 2 apply to separate as well as separate and uniform determinations of tax bases which are affect later, according to the regulation on the separate determination of tax bases Section 180 (2) of the Tax Code accordingly.

(3) If there is a separate determination towards several parties according to § 179 paragraph 2 sentence 2 uniformly and a party in the notice of determination was incorrectly designated because legal succession occurred this can be corrected by special notification to the legal successor.

footnote

(+++ § 182: For application see Art. 97 § 1 AOEG 1977 +++)

Section 183 authorized representative for the unified determination

(1) An assessment notice is directed against several persons who are concerned with the subject of the assessment are involved as partners or community members (participants in the determination), they should have a common Appoint the authorized representative, who is authorized to provide all administrative files and communications for them To receive reception with the determination procedure and the subsequent procedure via a Objection related. If there is no joint authorized representative, one applies to represent the company or the parties involved in the determination or to manage the object the determination of beneficiaries as authorized representatives. Otherwise, the tax authority can Invite interested parties to a receiving agent within a certain reasonable period to name. In this case, a participant is to be proposed and it is to be pointed out that the person mentioned in sentence 1 announced administrative acts and notices with effect for and against all parties unless another recipient is named. When it is announced to the The recipient must be informed that the announcement is effective for and against everyone Participants in the assessment.

(2) Paragraph 1 shall not apply insofar as the tax authority is aware that the company or community no longer exists that a party from society or community has left or that there are serious differences of opinion between the parties involved. Is According to sentence 1 individual disclosure is required, the party concerned is the subject of the determination, all Taxation bases concerned, his share, the number of participants and the person concerned announce the relevant tax bases. If the interest is justified, the participant is to communicate the entire content of the notice of assessment.

(3) If there is an authorized representative in accordance with Paragraph 1 Clause 1, notices of determination can be sent to him are also announced with effect for a party named in paragraph 2 sentence 1, to the extent and as long as this party or the authorized recipient has not objected. The revocation the power of attorney only becomes effective vis-à-vis the tax authority when it receives it.

(4) Becomes an economic entity

1. Spouses or life partners or
2. Spouses with their children, life partners with their children or single persons with their children

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and if the parties have not appointed a joint authorized representative, the following applies to the announcement of assessment notices about the unit value the regulations about summarized Notices in section 122 subsection 7 accordingly.

footnote

(+++ § 183: For application see Art. 97 § 1 Paragraph 10 AOEG 1977 +++)

II.

Determination of tax measurement amounts

Section 184 Determination of tax measurement amounts

(1) Tax measurement amounts, which are to be determined according to the tax laws, are by tax assessment notice fixed. With the determination of the tax base amounts is also about the personal and factual Tax liability decided. The rules on the implementation of taxation apply mutatis mutandis. Furthermore, Section 182 Paragraph 1 and Paragraph 2 and Section 183 shall apply mutatis mutandis to real estate tax assessment notices.

(2) The authority to set real tax measurement amounts also includes the authority to take measures § 163 paragraph 1 sentence 1, insofar as for such measures in a general administrative regulation of Federal government, the supreme federal tax authority or a supreme state tax authority guidelines have been set up. A measure in accordance with section 163 (1) sentence 2 is effective insofar as it covers commercial income as a basis for setting the tax influenced by income, also for business income as Basis for determining the trade tax rate.

(3) The tax authorities shall share the content of the tax assessment notice and that made in accordance with paragraph 2 Measures with the municipalities who are responsible for setting the tax (issuing the real tax assessment).

footnote

(+++ § 184: For application see Art. 97 §§ 1 and 10c AOEG 1977 +++)

3rd subsection**Disassembly and Allocation****Section 185 validity of the general regulations**

On the breakdown of tax measurement amounts provided for in the tax laws are those for the Tax measurement amounts apply applicable regulations accordingly, unless otherwise stated below is determined.

Section 186 participants

The following are involved in the dismantling process:

1. the taxpayer,
2. the taxpayers to whom a share of the tax base has been allocated or who
Claim share. To the extent that the taxpayer is not responsible for setting the tax, he or she
Place the authority responsible for setting the tax.

Section 187 Inspection of files

The tax beneficiaries involved can obtain information about the
Require decomposition principles and inspect the decomposition documents through their officials.

Section 188 notice of dismantling

- (1) A written notice (disassembly notice) is issued, which is known to the parties
is as far as they are concerned.
- (2) The dismissal notice must state and determine the amount of the tax measurement amount to be dismantled,
which shares are allocated to the taxpayers involved. He must also the basis of decomposition
specify.

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Section 189 change of the decomposition

If the right of a taxable person to a share of the tax amount is not taken into account and has not been rejected either, the cutting will be changed ex officio or upon request or made up. Is the previous decision to disassemble those taxpayers who are on the Disassembly procedures were already involved, become incontestable, so when changing the disassembly only such changes can be made that result from the subsequent consideration of the previous transferred tax beneficiaries. The disassembly is not changed or made up if

A year has passed since the tax assessment notice became final, unless the transferred tax beneficiary requests the change or retrofitting of the decomposition before the end of the year would have.

Section 190 Allocation procedure

If a full tax amount is to be allocated to a taxable person, there is a dispute about
The tax authority decides at the request of one who is entitled to the tax amount
Participants through notification of allocation. The regulations applicable to the dismantling process are corresponding to apply.

4. subsection liability

§ 191 liability notices, tolerance notices

(1) Anyone who is liable by law for a tax (liability debtor) can, through a notice of liability, who
The obligation to tolerate enforcement can be claimed by means of a toleration notice
become. The contestation because of claims from the tax liability outside of the bankruptcy proceedings
takes place by means of a toleration notice, provided that it is not by way of an objection under § 9 of the Law on Avoidance
is to be asserted; when calculating deadlines according to §§ 3 and 4 of the Law on Avoidance
the issuance of a toleration notice of the judicial assertion of the challenge according to § 7 paragraph 1 of the
Law of contestation equal. The notices must be issued in writing.

(2) Before against a lawyer, patent attorney, notary, tax advisor, tax representative,
Auditor or sworn accountant for an act within the meaning of Section 69 that he is exercising
the tax authority gives the responsible person
Chamber of Commerce opportunity to put forward the viewpoints from their point of view for the decision
are important.

(3) The provisions on the deadline apply to the issuance of liability notices
to apply. The deadline is four years, in the cases of section 70 ten years for tax evasion,
in the case of a frivolous tax reduction, five years in the cases of Section 71. The deadline begins with
Expiry of the calendar year in which the offense to which the law is based has resulted in liability
ties. If the tax for which liability is assumed has not yet been fixed, the deadline for fixing the
Notice of liability not before the expiry of the tax assessment deadline; otherwise §
171 para. 10 analogously. In the cases of Sections 73 and 74, the deadline does not end before the against
Taxpayer's statute of limitations is time-barred (Section 228).

(4) If the liability does not result from the tax laws, a notice of liability can be issued as long as the
Liability claims according to the law applicable to them have not yet expired.

(5) A notice of liability can no longer be issued

1. insofar as the tax against the taxpayer has not been fixed and due to the expiry of the
Deadline can no longer be set,
2. insofar as the tax imposed on the taxpayer is time-barred or the tax has been waived.

This does not apply if the liability is based on the liability debtor's tax evasion or
Tax theft.

footnote

(+++ § 191 Abs. 1 Clause 2: Applicable from 1.1.1999 according to Art. 97 § 11b Clause 1 AOEG 1977 +++)

(+++ § 191 Abs. 3 bis 5: For application see Art. 97 § 11 Abs. 1 AOEG 1977 +++)

§ 192 contractual liability

Anyone who has undertaken on the basis of a contract to stand for the tax of another can only according to the
Civil law regulations can be used.

Fourth section

External audit**1. subsection****General regulations****§ 193 Admissibility of an external audit**

- (1) An external audit is permitted for taxpayers who have a commercial or agricultural and maintain forestry operations that are freelance and with taxpayers within the meaning of § 147a.
- (2) An external audit is permitted for taxpayers other than those specified in paragraph 1,
1. insofar as it relates to the obligation of these taxpayers, for the account of another tax pay or withhold and pay taxes,
 2. If the circumstances that are significant for taxation require clarification and an examination Office is not appropriate according to the type and scope of the facts to be checked or
 3. if a taxpayer does not fulfill his obligation to cooperate in accordance with section 90 (2) sentence 3.

§ 194 Material scope of an external audit

- (1) The external audit serves to determine the taxpayer's tax situation. You can or include multiple types of tax, one or more tax periods, or specific ones Restrict matters. The external audit of a partnership includes tax Relationships of the partners insofar as these relationships for the uniform to be checked Findings matter. To this extent, the tax relationships of other persons can be checked when the taxpayer was obliged or is obliged, for the account of these persons Pay taxes or withhold and pay taxes; this also applies if any Additional tax claims must be made against other people.
- (2) The tax relationships of shareholders and members as well as members of the Monitoring bodies can go beyond the cases regulated in paragraph 1 into those at a company external inspection to be carried out if this is appropriate in individual cases.
- (3) If, on the occasion of an external inspection, circumstances other than those mentioned in paragraph 1 are met determined, the evaluation of the findings is permissible insofar as their knowledge for taxation is of importance to these other people or the findings are of unlawful help in Tax matters.

footnote

(+++ § 194: For application see § 5 para. 2 InvStG 2018 +++)

Section 195 jurisdiction

External audits are carried out by the tax authorities responsible for taxation. You can Assign other tax authorities with the external audit. The commissioned tax authority can in the name make the tax determination and binding commitments to the competent tax authority (sections 204 to 207) To give.

footnote

(+++ § 195: For validity see § 203a +++)

(+++ Section 195: For application see Section 5 (2) InvStG 2018 +++)

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Section 196 Examination Order

The tax authority determines the scope of the external audit in a written or electronic form Examination arrangement with information on legal remedies according to § 356.

footnote

(+++ § 196: For application see Art. 97 § 1 AOEG 1977 and § 5 Para. 2 InvStG 2018 +++)
 (+++ § 196: For validity see § 203a +++)

§ 197 announcement of the examination order

(1) The examination arrangement as well as the expected start of the examination and the names of the examiners are the same Taxpayers on whom the external audit is to be conducted, reasonable time before the start of the
 Announce the exam if the purpose of the exam is not jeopardized. The taxpayer can
 waive the deadline. Should the examination according to § 194 paragraph 2 for the tax situation of
 Shareholders and members as well as members of the supervisory bodies, is the
 Examination regulations to this extent also to be announced to these persons.

(2) At the request of the taxpayer, the start of the external audit should be postponed to another time
 if there are important reasons for this.

footnote

(+++ § 197: For validity see § 203a +++)
 (+++ § 197: For application see § 5 para. 2 InvStG 2018 +++)

Section 198 Duty of identification, start of the external examination

The examiners must identify themselves immediately when they appear. The beginning of the external examination is given
 to keep records of the date and time.

footnote

(+++ § 198: For validity see § 203a +++)
 (+++ Section 198: For application see Section 5 (2) InvStG 2018 +++)

§ 199 examination principles

(1) The external auditor has the factual and legal conditions necessary for tax liability and for
 the assessment of the tax are decisive (taxation bases), in favor of and to the disadvantage of the
 Taxpayers to consider.

(2) The taxpayer is during the external audit of the facts and the possible
 to inform tax effects if this does not affect the purpose and procedure of the audit
 become.

footnote

(+++ § 199: For validity see § 203a +++)
 (+++ § 199: For application see § 5 para. 2 InvStG 2018 +++)

Section 200 Duties of the taxpayer to cooperate

(1) The taxpayer has to determine the facts that are significant for taxation
 can participate. In particular, he must provide information, records, books, business papers
 and submit other documents for inspection and review, which are necessary to understand the records
 to provide the necessary explanations and the tax authorities to exercise their powers in accordance with § 147 para.
 6 support. If the taxpayer or the persons nominated by him are unable to provide information
 to provide, or the information to clarify the facts is insufficient or promise information
 If the taxpayer is unsuccessful, the auditor can also ask other employees for information
 request. Section 93 (2) sentence 2 does not apply.

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(2) The taxpayer must have the documents mentioned in paragraph 1 on his business premises or, where applicable, a
 there is no suitable business premises for carrying out the external inspection, in his living quarters or
 to be submitted to the office. A room or work place suitable for carrying out the external inspection as well as the
 necessary aids are to be made available free of charge.

(3) The external examination takes place during normal business or working hours. The examiners are authorized to enter and inspect land and business premises. When visiting the company, the Farmer or his representative can be consulted.

footnote

(+++ § 200: For application see Art. 97 § 19b AOEG 1977 and § 5 Paragraph 2 InvStG and § 74 Paragraph 2 AlkStV +++)
 (+++ § 200: For validity see § 203a +++)

Section 201 final discussion

(1) A meeting is to be held on the result of the external examination (final meeting), unless that there is no change in the tax base based on the outcome of the external audit or that the taxpayer waives the meeting. The final discussion is particularly controversial. Issues as well as the legal assessment of the audit findings and their tax implications are discussed.

(2) There is a possibility that, based on the examination findings, criminal or administrative fine proceedings must be carried out, the taxpayer should be advised that the criminal or assessment under penalty law is reserved for a special procedure.

footnote

(+++ § 201: For validity see § 203a +++)
 (+++ § 201: For application see § 5 para. 2 InvStG 2018 +++)

Section 202 Content and announcement of the examination report

(1) A written report (audit report) is issued on the result of the external audit. In the test report are the factual and legal audit findings significant for taxation as well as the changes to the tax base. Does the external audit not change the Basis of taxation, it is sufficient if this is communicated to the taxpayer in writing.

(2) The tax authority shall submit the audit report to the taxpayer on request prior to its evaluation and give him the opportunity to comment on it in a reasonable time.

footnote

(+++ § 202: For validity see § 203a +++)
 (+++ § 202: For application see § 5 para. 2 InvStG 2018 +++)

Section 203 Abbreviated external examination

(1) For taxpayers for whom the tax authority carries out an external audit at regular intervals. If the circumstances of the case do not consider it necessary, she can carry out an abbreviated external examination. The audit must be limited to the essential tax bases.

(2) The taxpayer is to be informed of the extent to which the tax returns are made before the audit is completed or to deviate from the tax regulations. The tax significant audit findings are notified to the taxpayer in writing at the latest with the tax assessments. Section 201 (1) and Section 202 (2) do not apply.

footnote

(+++ § 203: For validity see § 203a +++)
 (+++ Section 203: For application see Section 5 (2) InvStG 2018 +++)

Section 203a external inspection for data transmission by third parties

(1) In the case of a notifiable body within the meaning of Section 93c (1), an external examination is permitted in order to determine whether the notifiable body

1. fulfills its obligation according to § 93c paragraph 1 number 1, 2 and 4, paragraph 2 and 3 and
2. determined the content of the data record in accordance with the requirements of the respective tax law.

(2) The external audit is carried out by the tax authority responsible for investigations pursuant to Section 93c (4) sentence 1 carried out.

(3) Section 195 sentence 2 and sections 196 to 203 apply accordingly.

footnote

(+++ § 203a: For application see Art. 97 §§ 1 and 27 AOEG 1977 +++)

2nd subsection

Binding commitments based on an external audit

Section 204 Requirement for a binding commitment

Following an external audit, the tax authority should make the taxpayer binding upon application to commit, such as a situation that has been examined in the past and presented in the audit report in the future is treated for tax purposes if the knowledge of the future tax treatment for the business measures of the taxpayer is important.

footnote

(+++ § 204: For application see Art. 97 § 12 AOEG 1977 +++)

Section 205 form of binding commitment

- (1) The binding commitment is given in writing and marked as binding.
- (2) The binding commitment must contain:
 1. the facts on which it is based; can refer to the facts presented in the audit report
Be referenced
 2. the decision on the application and the relevant reasons,
 3. An indication of the taxes and the period for which the binding commitment applies.

footnote

(+++ § 205: For application see Art. 97 § 12 AOEG 1977 +++)

§ 206 binding effect

- (1) The binding commitment is binding for the taxation if the later realized situation with covers the facts on which the binding commitment is based.
- (2) Paragraph 1 does not apply if the binding promise to the disadvantage of the applicant is applicable law contradicts.

footnote

(+++ § 206: For application see Art. 97 § 12 AOEG 1977 +++)

§ 207 expiry, cancellation and change of the binding commitment

- (1) The binding commitment expires if the legal provisions on which the decision is based be changed.

- (2) The tax authority can cancel or change the binding commitment with effect for the future.
- (3) A retroactive cancellation or change of the binding commitment is only permitted if the

Taxpayer agrees or if the requirements of Section 130 (2) No. 1 or 2 are met.

footnote

(+++ § 207: For application see Art. 97 § 12 AOEG 1977 +++)

Fifth section

Tax investigation (customs investigation)

Section 208 tax investigation (customs investigation)

(1) The task of the tax investigation (customs investigation) is

1. researching tax crimes and tax offenses,
2. the determination of the tax bases in the cases specified in number 1,
3. the detection and determination of unknown tax cases.

The departments of the state tax authorities entrusted with the tax investigation and the authorities of the customs investigation service have, in addition to the powers under section 404 sentence 2 first half sentence Investigative powers to which the tax offices (main customs offices) are entitled. In the cases of numbers 2 and 3 the restrictions of section 93 (1) sentence 3, section 2 sentence 2 and section 97 (2) do not apply; Section 200 (1) sentence 1 and 2, paragraph 2, paragraph 3 sentences 1 and 2 apply mutatis mutandis, § 393 paragraph 1 remains unaffected.

(2) Irrespective of paragraph 1, the departments of the state tax authorities entrusted with the tax investigation are and the authorities of the customs investigation service

1. for tax investigations including the external audit upon request of the competent tax authority,
2. for the tasks otherwise assigned to them within the scope of the responsibility of the tax authorities.

(3) The duties and powers of the tax offices (main customs offices) remain unaffected.

Sixth section

Tax supervision in special cases

Section 209 subject of tax supervision

(1) The movement of goods across the border and in the free zones and free warehouses as well as the extraction and Production, storage, transport and commercial use of excise goods and the Trade in goods subject to excise duty is subject to customs supervision (tax supervision).

(2) Tax supervision is also subject to:

1. the dispatch, export, storage, use, destruction, refinement, conversion and other Processing or processing of goods in an excise tax procedure,
2. the manufacture and export of goods for which a waiver, reimbursement or remuneration of Excise duty is claimed.

(3) Other matters are subject to tax supervision if it is legally determined.

Section 210 Powers of the tax authority

(1) The public officials entrusted with the tax supervision by the tax authority are entitled to land and rooms of people who carry out a commercial or professional activity independently and who the subject of tax supervision is attributable to during business and working hours enter to perform audits or otherwise make determinations that are significant for taxation can be (review).

(2) The inspection is also subject to land and premises belonging to persons who are subject to tax supervision subject matter is to be counted without time limitation if facts are the assumption

justify that there are contraband or improperly taxed excise goods are located or there is otherwise a violation of regulations or instructions, their compliance to be secured by the tax regulator. In the event of imminent danger, a search of residential and Business premises are also permitted without a judicial order.

(3) The public officials entrusted with the tax supervision by the tax authority are further entitled, within the framework of temporary and local controls, ships and other vehicles according to their external appearance serve commercial purposes to stop. The data subjects must identify themselves and provide information about to give the carried goods; in particular they have waybills and other shipping documents, too non-taxable. If there are any clues from this or from other facts, that excise goods are carried, the officials can carry the goods review and make any findings that may be relevant to taxing these goods. The data subjects must indicate the origin of the excise goods, the removal of Tolerate free samples and provide the necessary help.

(4) If determinations give cause for this when exercising tax supervision, may without prior Examination order (§ 196) can be transferred to an external examination according to § 193. On the transition to External audits will be notified in writing.

(5) If an inspection is carried out in an office building or in a facility or facility which is not generally accessible or Installation of the Bundeswehr is required, the superior service of the Bundeswehr is responsible for its implementation he seeks. The tax authority is entitled to participate. A request is not required if the review in rooms that are only occupied by people other than soldiers.

Section 211 Obligations of the data subject

(1) Anyone affected by a tax supervision measure has the official on request Records, books, business papers and other documents relating to those subject to tax supervision Submit facts and on the purchase and sale of excise goods, information about and to provide the auxiliary services otherwise required to carry out tax supervision. Section 200 (2) Sentence 2 applies accordingly.

(2) The obligations under paragraph 1 also apply if there is legally required subsequent taxation excise goods in a company or company subject to tax supervision It should be determined to which recipients and in what quantity goods subject to after-tax delivery have been.

(3) Precautions that hinder or complicate the exercise of tax supervision are not permitted.

Section 212 implementing regulations

(1) The Federal Ministry of Finance may, by ordinance, specify in the framework of order the tax regulator to perform duties that

1. Certain actions may only be carried out in rooms that have been registered with the tax authority are or whose use for this purpose has been specifically approved by the tax authority,
2. Rooms, vehicles, devices, vessels and lines used in the manufacture, processing, processing, Storage, transportation or measurement of taxable goods serve or may serve at the expense of the farmer in a certain way to set up, prepare, label or officially are closed,
3. goods subject to surveillance are treated, labeled, stored, packaged in a certain manner, have to be dispatched or used,
4. The trade in taxable goods is particularly monitored if the trader is also the manufacturer the goods is
5. about the operations and about the taxable goods and about their manufacture used input materials, production materials, auxiliary materials and intermediate products in a certain way Keep records and the stocks are to be determined,

6. books, records and other documents must be kept in a specific manner,
7. Operations and measures in companies or companies that are important for taxation,

- must be registered with the tax authority,
8. of taxable goods, of goods for which a waiver, reimbursement or remuneration of
Excise duties are claimed on substances that are intended for the manufacture of these goods, as well
samples can be taken from enclosures of these goods free of charge or free of charge
Samples have to be deposited.

(2) The ordinance does not require the consent of the Federal Council, unless it concerns beer tax.

Section 213 Special supervisory measures

Companies or companies, their owners or their dependents for tax evasion,
attempted tax evasion or fined for participating in such an act
have been subjected to special supervisory measures at their own expense if this leads to
Ensuring effective tax supervision is required. In particular, additional cover letters are allowed
and reporting obligations, the secure closure of rooms, containers and devices as well as similar measures
be prescribed.

Section 214

Anyone who fulfills tax obligations that are subject to tax supervision
The facts are incumbent on a member of his or her family entrusted with the performance of these duties
Works or company represented, requires the approval of the tax authority.

Section 215

(1) The tax authority can ensure by taking away, applying seals or by prohibiting disposal:

1. excise goods found by an official
 - a) in manufacturing plants or other rooms subject to registration, which the tax authority does not
are registered,
 - b) in trade without packaging, designation, labeling in accordance with tax laws
or without proper tax symbols,
2. goods found in the vicinity of the border or in areas subject to border supervision,
if they do not appear to be Community goods or, subject to the circumstances, are released for free circulation
have been transferred
3. the enclosures of the goods mentioned in numbers 1 and 2,
4. Devices that are intended for the production of excise goods and that are in one of the
Tax authority not registered manufacturing company.

The guarantee is also permissible if the goods are confiscated first in criminal proceedings and then
have been made available to the tax authorities.

(2) A record must be made of the guarantee. The security is the data subjects
(Owner, owner) as far as they are known.

Section 216 Transfer to the ownership of the federal government

(1) Items seized in accordance with Section 215 must be transferred to the ownership of the Confederation, unless they are in accordance with Section 375
Paragraph 2 are confiscated. This only applies to lost property if no property claim is asserted.

(2) The transfer of property that has been seized into the ownership of the Confederation is the person concerned
to communicate. If a person concerned is not known, Section 10 (2) of the Administrative Delivery Act applies
analogous.

(3) The transfer of ownership takes effect as soon as the administrative act issued by the tax authority
is incontestable. For things that are connected to the property, the property goes under the
Requirement of sentence 1 with the separation over. Third party rights to a seized object remain
consist. The extinction of these rights can, however, be ordered if the third party acts lightly

contributed to the fact that the property transferred into the ownership of the Confederation was or was his property
Acquired the right in the matter with knowledge of the circumstances that caused the seizure.

(4) Confiscated property can be sold before it becomes the property of the federal government, if they are in danger of deterioration or a substantial reduction in their value, or their storage, care or Maintenance involves disproportionately high costs or difficulties; allowed for this purpose also things that are connected to the land are separated from it. The proceeds go to the place of things. The emergency sale is made according to the provisions of this law on recovery seized property carried out. The data subjects should be heard before ordering the sale become. The order as well as the time and place of the sale are to be communicated to them as far as practicable.

(5) Confiscated property or property that has already been transferred to the federal government will be returned, if the circumstances that caused the seizure are not attributable to the owner or if the transfer into federal property as an undue hardship for the data subjects appears. Good-faith third parties whose rights have expired as a result of the transfer to federal ownership or are impaired will be adequately compensated for from the proceeds of the goods. Incidentally, one Compensation will be granted to the extent that it would be unduly tough to fail.

Section 217 tax assistants

The tax authority can determine facts that are significant under customs or excise law Appoint persons who are not themselves affected by the result of the determination as tax assistants.

Fifth part Collection procedure

first section

Realization, maturity and expiration of claims from the Tax liability

1. subsection

Realization and maturity of claims from the tax liability

Section 218 Realization of claims from the tax liability

(1) The basis for the realization of claims from the tax liability relationship (§ 37) are Tax notices, tax remuneration notices, liability notices and administrative acts through which fringe benefits are set; in the case of default penalties, the realization of the statutory facts (§ 240). Tax returns (§ 168) are the same as tax assessments.

(2) The court decides on disputes that relate to the realization of the claims within the meaning of paragraph 1 Tax authority through settlement notice. This also applies if the dispute has a claim for reimbursement (Section 37 Paragraph 2).

(3) If a credit order or a bill notice is due to an appeal or on Application by the taxpayer or a third party withdrawn and as a result a more favorable one for him Administrative act can be subsequently made to the taxpayer or another person appropriate tax implications are drawn. Section 174 paragraphs 4 and 5 apply accordingly.

footnote

(+++ § 218 Abs. 3: For validity see Art. 97 § 13a AOEG 1977 +++)

§ 219 request for payment in case of liability notices

Unless otherwise specified, a liability debtor may only be claimed for payment as far as the enforcement in the movable assets of the tax debtor has been unsuccessful or it can be assumed that enforcement would be hopeless. This restriction does not apply if the Liability is based on the fact that the liability debtor has committed tax evasion or tax theft or was legally obliged to withhold and pay taxes or to pay them at the expense of another.

footnote

(+++ § 219: For application see § 25e UStG 1980 +++)

§ 220 due date

(1) The maturity of claims from the tax liability relationship is based on the provisions of Tax laws.

(2) If there is no special legal regulation regarding the due date, the claim becomes valid with its Due, unless there is a payment deadline in a performance requirement required by § 254 has been granted. In the cases of sentence 1, the claim arises from the determination of claims from the tax liability relationship, the due date does not occur before the announcement of the determination.

§ 221 Deviating due date

If a taxpayer has not paid excise duty or sales tax several times in a timely manner, then the tax authority can demand that the tax is to be determined by the tax authority, is paid before the statutory due date but after the tax has arisen. The same applies if the assumption is justified that the receipt of an excise tax or sales tax is at risk is; Security may be requested instead of bringing the due date forward. In the cases of Sentence 1, the due date may only be brought forward if it is renewed for the taxpayer unpaid payment has been announced.

Section 222 deferral

The tax authorities can defer claims from the tax liability in whole or in part if the Collection at maturity would mean significant hardship for the debtor and the claim by the Deferral does not appear to be at risk. As a rule, the deferral should only be made on application and against security be granted. Tax claims against the taxpayer cannot be deferred, insofar as Third parties (liable to pay) pay the tax for the account of the tax debtor, in particular to withhold and discharge. The deferral of the liability claim against the person liable to pay is excluded insofar as it withholds tax deduction amounts or amounts that contain a tax, has taken.

Section 223**2nd subsection****Payment, set-off, waiver****§ 224 place of performance, day of payment**

(1) Payments to financial authorities are to be made to the responsible cash register. Outside the cash desk means of payment can only be handed over to an official who is responsible for accepting means of payment has been specially authorized outside of the cash desk and can identify himself.

(2) An effective payment is deemed to have been made:

1. when transferring or sending means of payment on the day of receipt, when giving or sending of checks, however, three days after the day of receipt,
2. when transferring or paying into an account with the tax authorities and when paying with a payment slip on the day the amount is credited to the tax authority,
3. if there is a direct debit on the due date.

(3) Payments by the tax authorities are non-cash. The Federal Ministry of Finance and the for The supreme state authorities responsible for financial management can make exceptions for their business areas allow. In the case of transfer or money order, the day of payment is the third day after the surrender or sending the order to the credit institution or, if the amount is not to be debited immediately, the third day after the debit.

(4) The responsible cash register can be closed for the transfer of means of payment with a receipt. Paragraph 2 No. 1 applies accordingly if one or several branches of the Deutsche Bundesbank or, if these do not exist at the cash desk, one or several credit institutions are authorized to accept cash on receipt for the fund.

footnote

(+++ § 224 Paragraph 2 No. 1: For the first-time application see Art. 97 § 6 AOEG 1977 +++)

§ 224a surrender of art objects to payment instead

(1) If a taxpayer owes inheritance or property tax, this can be done through a contract under public law allow payment instead of ownership of art objects, art collections, scientific collections, libraries, manuscripts and archives the country to which the Tax revenue is due if transferred to its acquisition because of its importance for art, history or science is of public interest. The transfer of ownership according to sentence 1 does not count as Sale within the meaning of Section 13 (1) No. 2 Sentence 2 of the Inheritance Tax Act.

(2) The contract under paragraph 1 must be in writing; the electronic form is excluded. Of the Taxpayers must address the contract offer to the local tax authority. Responsible for the The contract is the highest financial authority in the country to which the tax revenue is due. The contract only becomes effective with the approval of the highest regional authority responsible for cultural affairs; this approval is obtained from the highest financial authority.

(3) If a contract is concluded, the tax liability in the amount agreed in the contract expires on the day of Transfer of ownership to the country to which the tax revenue is due.

(4) As long as it is not certain whether a contract is concluded, the tax claim can be deferred according to § 222 become. If a contract is concluded, deferral interest is charged for the duration of the deferral dispense.

Section 225 order of repayment

(1) If a taxpayer owes several amounts and the amount paid is sufficient for voluntary payment not to pay off all debts, the debt that the taxpayer will pay when paying certainly.

(2) If the taxpayer makes no provision, a voluntary payment, not all Debt covers first the fines, then successive fines, the tax deductions, the other taxes, the costs, the late payments, the interest and the late payments. Within the individual debts are to be arranged in this order according to their due date; for those who are due at the same time Amounts and late payments are determined by the tax authorities in the order of repayment.

(3) If payment is enforced through administrative channels (§ 249) and the amount available is not sufficient for repayment of all debts for which the enforcement or the realization of the collateral took place the tax authority the order of repayment.

§ 226 offsetting

(1) For offsetting against claims from the tax liability and for offsetting them Claims apply mutatis mutandis to the provisions of civil law, unless otherwise specified.

(2) Claims arising from the tax liability relationship cannot be offset if they are subject to a limitation period or expiry of an exclusion period.

(3) Taxpayers can only contest claims arising from the tax liability relationship with undisputed or Set up legally established counterclaims.

(4) For offsetting, the creditor or debtor of a claim from the tax liability also applies the body that manages the tax.

Section 227 waiver

The tax authorities can waive all or part of the claims from the tax liability, if any
Recovery would be unreasonable according to the situation of the individual case; under the same conditions can already
amounts paid are reimbursed or offset.

3rd subsection

Limitation of payment

Section 228 Subject of the limitation period, limitation period

Claims from the tax liability relationship are subject to a special limitation of payment. The
The limitation period is five years, in cases of sections 370, 373 or 374 ten years.

§ 229 beginning of the limitation period

(1) The limitation period begins at the end of the calendar year in which the claim became due for the first time.
However, it does not begin before the end of the calendar year in which the entitlement from the
Tax liability relationship, its cancellation, amendment or correction according to § 129 has taken effect from which
the claim arises; a tax declaration is equivalent to a tax assessment.

(2) If a notice of liability has been issued without a request for payment, the limitation period begins at the end of the
Calendar year in which the notice of liability took effect.

footnote

(+++ Section 229 (1) sentence 2: For validity, see Art. 97 Section 14 (3) AOEG 1977 +++)

Section 230 Suspension of the limitation period

The limitation period is suspended as long as the claim due to force majeure within the last six months
the limitation period cannot be traced.

Section 231 Interruption of the limitation period

(1) The limitation period of a claim is interrupted by

1. Deferment of payment, deferral, suspension of execution, suspension of the debtor's obligation
for payment of taxes or postponement of enforcement,
2. Security deposit,
3. an enforcement measure,
4. Registration in bankruptcy proceedings,
5. entry of the enforcement ban according to § 294 paragraph 1 of the bankruptcy code,
6. inclusion in a bankruptcy plan or judicial debt settlement plan,
7. Investigations by the tax authority according to the place of residence or the place of residence of the debtor and
8. Written assertion of the claim.

Section 169 (1) sentence 3 applies accordingly.

(2) The interruption of the limitation period continues

1. in the cases of paragraph 1 sentence 1 number 1 until the end of the measure,
2. in the case of paragraph 1 sentence 1 number 2 until the security expires,
3. in the case of paragraph 1 sentence 1 number 3 until the lien, the compulsory mortgage
or other preferential right to satisfaction,
4. in the case of paragraph 1 sentence 1 number 4 until the end of the insolvency proceedings,
5. in the case of paragraph 1 sentence 1 number 5 until the enforcement ban ceases to apply according to § 294 paragraph 1 of the
Bankruptcy code,
6. in the cases of paragraph 1 sentence 1 number 6 until the bankruptcy plan or the judicial
Debt settlement plan is met or becomes obsolete.

If a claim is asserted against the tax authority, the resultant will end
Interruption of the statute of limitations not before the claim has been legally decided.

(3) A new limitation period begins at the end of the calendar year in which the interruption ended.

(4) The limitation period is only interrupted in the amount to which the interruption act relates
relates.

footnote

(+++ § 231 Paragraph 1 Clause 1 and Paragraph 2 Clause 1: For validity see Art. 97 § 14 Paragraph 4 AOEG 1977 +++)

Section 232 Effect of limitation

The statute of limitations expires the claim from the tax liability and the dependent on it
Interest.

second part

Interest, default surcharges

1. subsection

Interest

Section 233 principle

Claims from the tax liability relationship (§ 37) only earn interest if this is required by law.
Entitlements to additional tax benefits (Section 3 (4)) and the corresponding reimbursement entitlements
not interest.

Section 233a Interest on additional tax claims and tax refunds

(1) Does the determination of income, corporate, property, turnover or trade tax lead to one
Difference in the sense of paragraph 3, this is interest. This does not apply to the fixing of
Advance payments and tax deduction amounts.

(2) The interest run begins 15 months after the end of the calendar year in which the tax arose. He begins
for income and corporation tax 23 months after that date if the income from land and
Forestry outweigh other income when tax is first assessed. It ends when the
Day on which the tax assessment takes effect.

(2a) To the extent that the tax is determined based on the consideration of a retroactive event (Section 175 (1) sentence 1
No. 2 and Paragraph 2) or based on a loss deduction pursuant to Section 10d Paragraph 1 of the Income Tax Act
the interest rate course deviating from paragraph 2 sentences 1 and 2 15 months after the end of the calendar year in which the
retroactive event has occurred or the loss has occurred.

(3) Decisive for the interest calculation is the fixed tax, minus the to be credited
Tax deduction amounts, the corporate income tax to be offset and the amount up to the start of the interest run
fixed advance payments (difference). In the case of wealth tax, the difference is for
the calculation of the interest the fixed tax, reduced by the fixed advance payments or the previously
fixed annual tax, decisive. A difference in favor of the taxpayer is only up to
Pay interest on the amount to be reimbursed; the interest begins at the earliest on the day of payment.

(4) The setting of interest is to be combined with the tax determination.

(5) If the tax assessment is lifted, changed or corrected according to § 129, a previous one is
Change interest rates; The same applies if the deduction of tax amounts is withdrawn,
revoked or corrected in accordance with Section 129. The difference is decisive for the interest calculation
between the fixed tax and the previously fixed tax, each reduced by
tax deductible amounts and the corporation tax to be credited. According to this
the resulting amount of interest is to be added to the previously determined interest; at a difference
In favor of the taxpayer there is no fixed interest. Otherwise, paragraph 3 sentence 3 applies
corresponding.

(6) Paragraphs 1 to 5 apply accordingly to the implementation of annual wage tax adjustment.

(7) When applying paragraph 2a, paragraphs 3 and 5 apply with the proviso that the difference in Partial difference amounts are to be split with the same start of the interest run; for each part difference interest is to be calculated separately and in the chronological order of the partial differences, starting with the interest on the partial difference with the oldest start of the interest run. Results in Partial difference in favor of the taxpayer, fixed interest applies to this amount at the earliest from the beginning of the interest run relevant for this partial difference; Interest for the period until the start of the interest run of this partial difference remains permanently. This is also valid, if interest on a partial difference to the detriment of the Taxable persons have been charged.

footnote

(+++ § 233a F. 25.7.1988: For validity see Art. 97 § 15 Abs. 4 AOEG 1977 +++)

(+++ Section 233a (2) sentence 2: For validity, see Art. 97 Section 15 (11) AOEG 1977 +++)

(+++ § 233a Abs. 2 Clause 3: For validity see Art. 97 § 15 Abs. 9 AOEG 1977 +++)

(+++ § 233a Abs. 2a: For validity see Art. 97 § 15 Abs. 8 AOEG 1977 +++)

(+++ § 233a Abs. 2a: For application see § 7b EStG +++)

(+++ § 233a Abs. 5: For validity see Art. 97 § 15 Abs. 6 AOEG 1977 +++)

(+++ § 233a Abs. 2a: For application see Art. 97 § 9 AOEG 1977 +++)

§ 234 deferral interest

(1) Interest is paid for the duration of a deferral of claims from the tax liability raised. If the tax assessment is revoked, changed or corrected in accordance with Section 129 after the deferral, this means that the interest accrued up to that point remains unaffected.

(2) Interest may be waived in whole or in part if it is collected according to the situation of the individual case would be unfair.

(3) Interest acc. To § 233a, which was set for the same period, shall be taken into account.

footnote

(+++ § 234: For validity, see Art. 97 § 15 Paragraph 6 AOEG 1977 +++)

(+++ § 234: For application see § 28 ErbStG 1974 +++)

Section 235 Interest on evaded taxes

(1) Evaded taxes are subject to interest. Interest debtor is the one to whose advantage the taxes have been evaded. Is tax evasion committed by someone other than Taxpayer's obligation to pay retained taxes to the tax authority or to pay taxes To pay the burden of another person is not fulfilled, this is the interest debtor.

(2) The interest run begins with the occurrence of the reduction or attainment of the tax advantage, unless the amounts evaded would have been due later without tax evasion. In this case it is later date is decisive.

(3) The interest run ends with the payment of the evaded taxes. For a time for which a penalty fee is charged forfeited, the payment is deferred or the execution is suspended, no interest will be paid under this provision raised. If the tax assessment is revoked, changed or corrected in accordance with Section 129 after the end of the interest run, so the interest accrued up to that point remains unaffected.

(4) Interest acc. To § 233a, which was set for the same period, shall be taken into account.

footnote

(+++ § 235 F. 25.7.1988 and F. 21.12.1993: For validity see Art. 97 § 15 Paragraph 4 and Paragraph 6 AOEG 1977 +++)

Section 236 process interest on reimbursement amounts

(1) Is by a legally binding judicial decision or on the basis of such a decision
If a fixed tax is reduced or a tax refund is granted, the one to be reimbursed or to be
amount subject to paragraph 3 from the day of the pending dependency to the payment date
interest. If the amount to be reimbursed has only been paid after the pending dependency, then the
Interest on the day of payment.

(2) Paragraph 1 shall apply accordingly if

1. the legal dispute is brought about by the cancellation or amendment of the contested administrative act or by
Adoption of the administrative act requested or
2. a legally binding judicial decision or an incontestable administrative act, through which the
Litigation,
 - a) to reduce the tax stipulated in a subsequent decision,
 - b) to reduce trade tax after a change in the trade tax rate
 leads.

(3) An amount to be reimbursed or remunerated does not accrue interest, insofar as the party involved bears the costs of the
Legal remedies have been imposed pursuant to Section 137 Sentence 1 of the Financial Court Regulations.

(4) Interest acc. To § 233a, which was set for the same period, shall be taken into account.

(5) An interest notice is not to be revoked or changed if the tax notice after the completion of the
Appeal procedure is canceled, changed or corrected according to § 129.

footnote

(+++ § 236 F. 25.7.1988 and F. 21.12.1993: For validity see Art. 97 § 15 Paragraph 4 and Paragraph 6 AOEG 1977 +++)

§ 237 interest on the suspension of execution

(1) Insofar as an objection or a legal challenge to a tax assessment notice, a tax declaration
or an administrative act that overrides or changes a tax refund notice, or against
a decision to object to one of these administrative acts was ultimately unsuccessful,
is the amount owed with respect to the execution of the contested administrative act
has been exposed to interest. Sentence 1 applies mutatis mutandis if after a formal
out-of-court or judicial remedy against a basic decision (section 171 (10) or one
Appeal decision on a basic decision suspended the execution of a subsequent decision
has been.

(2) Interest is charged from the day the authority receives the extrajudicial remedy,
whose administrative act is contested, or from the day of the pending litigation before the court to the day
which the suspension of execution ends. Is the enforcement only after the receipt of the extrajudicial
Legal remedies or suspended only after pending dependency, the interest begins on the day
at which the effect of the suspension of execution begins.

(3) Paragraphs 1 and 2 shall apply accordingly if, after the execution of the
Income tax assessment, corporate income tax assessment or an assessment notice the completion
of a trade tax assessment notice or trade tax assessment notice.

(4) Section 234 (2) and (3) apply accordingly.

(5) An interest notice is not to be revoked or changed if the tax notice after the completion of the
Appeal procedure is canceled, changed or corrected according to § 129.

footnote

(+++ § 237 F. 21.12.1993: For validity see Art. 97 § 15 Abs. 6 AOEG 1977 +++)

Section 238 Amount and Calculation of Interest

(1) The interest is half a percent for each month. They are from the day the interest run begins, pay only for full months; months that have begun are not recognized. The interest to be paid expires by offsetting, the day on which the offender's debt falls due is the day of payment.

(2) For the calculation of the interest, the amount of interest of each type of tax is reduced to 50 by the next Euro divisible amount rounded down.

footnote

(+++ § 238 Abs. 2: For validity see Art. 97 § 15 Abs. 10 AOEG 1977 +++)

(+++ § 238: For application see § 28 ErbStG 1974 +++)

Section 239 Setting Interest

(1) The regulations applicable to taxes are to be applied accordingly to the interest, however the Fixing period one year. The deadline begins:

1. In the cases of § 233a at the end of the calendar year in which the tax is fixed, canceled, changed or has been corrected in accordance with Section 129,
2. in the cases of § 234 at the end of the calendar year in which the deferral ended,
3. in the cases of § 235 at the end of the calendar year in which the evaded are fixed
Tax has become incontestable, but not before the end of the calendar year in which an initiated Criminal proceedings have been finalized,
4. in the cases of § 236 at the end of the calendar year in which the tax is refunded or the tax refund has been paid out
5. in the cases of § 237 at the end of the calendar year in which an objection or an action for annulment has finally been unsuccessful.

The fixing period does not expire in the cases of § 233a, as long as the tax fixing, its repeal, yours Modification or their correction according to § 129 is still permitted.

(2) Interest is rounded to the nearest euro for the benefit of the taxpayer. You will only then set if they amount to at least 10 euros.

(3) If tax bases are determined separately or a tax measurement amount is fixed, these are Basis for setting interest rates

1. according to § 233a in the cases of § 233a paragraph 2a or
2. according to § 235

to be determined separately, insofar as these are linked to facts, the subject of the basic decision are.

(4) If, due to a tax registration, which is subject to a tax assessment pursuant to § 168 sentence 1, subject to the Inspection equals, interest is set according to § 233a, this interest rate is also below the Subject to verification.

footnote

(+++ § 239: For application see Art. 97 §§ 1 and 15 AOEG 1977 +++)

(+++ § 239: For validity see Art. 97 § 15 AOEG 1977 +++)

2nd subsection

Penalty Surcharges

Section 240 late payment surcharges

(1) If a tax is not paid by the end of the due date, it is for each month or part thereof the default is subject to a penalty of 1 percent of the rounded down tax amount; to be rounded off to the nearest amount divisible by 50 euros. The same applies to those to be repaid Tax refunds and liability debts, as far as liability on taxes and repayable

Tax credits extends. The default according to sentence 1 does not occur until the tax is fixed or has been registered. If a tax or tax refund is lifted, changed or corrected in accordance with Section 129, the default surcharges which have been forfeited until then remain unaffected; the same applies if a liability notice is withdrawn, revoked or corrected in accordance with Section 129. The claim expires by offsetting, default penalties remain unaffected until the due date of the offender's debt have arisen.

(2) Default surcharges do not arise for additional tax benefits.

(3) A penalty for late payment is not charged for a delay of up to three days. This does not apply to payments after Section 224 (2) no.1.

(4) In the cases of joint debt, default surcharges arise against each defaulting joint debtor. Overall, however, no higher penalty for late payment is payable than would have been forfeited if the default would have occurred only with a joint debtor.

footnote

(+++ § 240: For application see Art. 97 § 16 Paragraph 1 and 2 AOEG 1977 +++)

(+++ § 240: For application see § 18 Abs. 4e UStG 1980 +++)

(+++ § 240 Abs. 1: For the first time application see Art. 97 § 16 Abs. 4 AOEG 1977 +++)

(+++ § 240 Abs. 1 Clause 1: For validity see Art. 97 § 16 Abs. 5 AOEG 1977 +++)

(+++ § 240 Abs. 3: For application see Art. 97 § 16 Abs. 3 AOEG 1977 +++)

(+++ § 240 Abs. 3 Clause 1: For the first time application see Art. 97 § 16 Abs. 6 AOEG 1977 +++)

Third section

Security deposit

Section 241 Type of security deposit

(1) Anyone who is required to provide security under the tax laws can provide this

1. by depositing funds in circulation within the scope of this law with competent tax authority,
2. by pledging the securities referred to in paragraph 2 by the security provider
 - Obligated to be entrusted to the Deutsche Bundesbank or a bank for safekeeping that is admitted to the custody business if the lien does not have any other rights.
 - Liability of the securities for depositary claims for their safekeeping and management stays untouched. The pledging of securities is the pledging of shares in one Collective holdings according to § 6 of the Depot Act in the Federal Law Gazette Part III, outline number 4130-1, published adjusted version, last amended by Article 1 of the Law of July 17, 1985 (BGBl. I p. 1507), the same,
3. by pledging savings deposits with a person in connection with the handover of the savings book
 - Credit institution that is authorized within the scope of this deposit business law if the Lien no other rights override
4. by pledging claims that are in a federal debt register, a special fund of the Federal or state, if the lien does not have any other rights,
5. by ordering from
 - a) senior mortgages, land or pension debts on land or heritable building rights, which in The scope of this law
 - b) first-class ship mortgages on ships, shipbuilding or floating docks, which in one in Scope of this law are registered ship registers or shipbuilding registers,
6. by pledging claims for which a first-rate transport mortgage on an in
 - The scope of this law is based on land or heritable building rights, or by pledging from prime land or pension debts to those within the scope of this Act
 - Land or heritable building rights if none of the claims, land charges or pension debts previous rights exist,
7. through promises of guilt, surety or obligations to exchange a suitable tax surety (§ 244).

(2) are securities within the meaning of paragraph 1 number 2

1. Federal bonds, a federal special fund, a state, a municipality or a community association,
2. Bonds of intergovernmental institutions to which the Confederation has transferred sovereign rights if they are admitted to official stock exchange trading within the scope of this Act,
3. Bonds of the Deutsche Genossenschaftsbank, Deutsche Siedlungs- und Landesrentenbank, the German Compensation Bank, the Kreditanstalt für Wiederaufbau and the Agricultural Pension Bank,
4. Pfandbriefe, municipal bonds and related bonds,
5. Bonds whose interest and repayment are guaranteed by the federal government or a state become.

(3) A warehouse of taxable goods under a tax lock is considered sufficient security for the tax on it.

Section 242 Effect of depositing means of payment

Means of payment deposited in accordance with Section 241 (1) No. 1 become the property of the corporation, who belongs to the tax authority with which they have been deposited. The claim for repayment is not to earn interest. With the deposit, the corporation acquires, whose claim is secured by the deposit should be a lien on the claim for reimbursement of the deposited means of payment.

Section 243 pledging of securities

The security deposit by pledging securities in accordance with Section 241 (1) No. 2 is only permitted if the Depository assumes responsibility for fitness for circulation. The assumption of this guarantee includes liability for this,

1. That the depositor's right of recovery through judicial suspension and seizure does not is limited
2. that the entrusted securities in the collective lists of called securities are not considered stolen or reported as lost and neither occupied with a payment block nor offered to invalidate or for have been declared weak,
3. that the securities are made out to the bearer or, if issued in the name, with Blank endorsement and are not otherwise blocked, and that the coupons and the There are renewal certificates for the pieces.

Section 244 Suitable tax guarantees

(1) Promises of guilt and guarantees under the Civil Code as well as obligations to exchange Articles 28 or 78 of the Bill of Exchange Law are only suitable as security if they are given by persons or that have been received

1. possess assets appropriate to the amount of the security to be provided, and
2. have their general or an agreed place of jurisdiction within the scope of this law.

Guarantees must be waived from the objection of preliminary action under section 771 of the Civil Code contain. Promises of guilt and guarantees are to be given in writing; the electronic Form is excluded. The protection seller and protection buyer may not mutually Provide security and also not be economically intertwined. About the adoption of Declarations of guarantee in the proceedings under the ATA Convention of 6 December 1961 (BGBl. 1965 II p. 948) and the TIR Convention of 14 November 1975 (BGBl. 1979 II p. 445) in their respective the General Customs Directorate decides on valid versions. On the acceptance of guarantees on individual guarantees in the form of security titles under the Union Customs Code with the Delegate Commission Regulation (EU) 2015/2446 of 28 July 2015 supplementing Regulation (EU) No. 952/2013 of the European Parliament and of the Council with details on the clarification of provisions the Union Customs Code (OJ L 343, 29.12.2015, p. 1) and the Implementing Regulation (EU) 2015/2447 of the Commission of 24 November 2015 with details on the implementation of provisions Regulation (EU) No. 952/2013 of the European Parliament and of the Council establishing the Customs Code

the Union (OJ L 343, 29.12.2015, p. 558) and under the Convention of 20 May 1987 on a common transit procedure (OJ EC No. L 226 p. 2) in their respective valid versions decides Directorate General of Customs.

(2) The Directorate General of Customs may provide credit institutions with security for business purposes Insurance companies generally admit as a tax guarantee if they are within the scope of this law are authorized to do business. A maximum amount is to be set upon admission (guarantee amount). The total liabilities from promises of debt, guarantees and bills of exchange obligations that the Tax guarantor has assumed against the financial administration, may not exceed the guarantee amount go out.

(3) The Federal Ministry of Finance is authorized by ordinance with consent the powers of the Federal Council pursuant to subsection 1 sentence 6 and subsection 2 to one or more main customs offices To transfer main customs offices.

Section 245 Security deposit through other values

The tax authority may, at its discretion, accept collateral other than that specified in Section 241. Assets that offer greater security or, if they occur, are more preferable Conditions can be exploited without considerable difficulty and within a reasonable period.

§ 246 acceptance values

The tax authority determines, at its discretion, at what value items are to be accepted as security are. However, the acceptance value may be the proceeds to be expected from a sale less the costs of the Do not exceed recovery. He may with the objects listed in § 241 Paragraph 1 No. 2 and 4 and with Movable property that is accepted as security in accordance with Section 245 does not fall under those in Section 234 (3), Section 236 and § 237 sentence 1 of the Civil Code.

Section 247 Exchange of collateral

Anyone who has provided security in accordance with Sections 241 to 245 is entitled to the security or part of it to replace another suitable security according to §§ 241 to 244.

Section 248

If security becomes inadequate, it must be supplemented or other security must be provided.

Part six enforcement

first section

General regulations

Section 249 enforcement authorities

(1) The financial authorities may administer administrative acts with which a cash payment, another act, a toleration or omission is required, enforce in administrative channels. This also applies to Tax registration (§ 168). Enforcement agencies are the tax offices and the main customs offices as well the state financial authorities, to whom, by means of an ordinance pursuant to Section 17 subsection 2 sentence 3 number 3 of the Finanzverwaltungsgesetz the national responsibility for cash transactions and the collection process including enforcement has been transferred; Section 328 paragraph 1 sentence 3 remains unaffected.

(2) In preparation for enforcement, the financial authorities can determine the financial and income situation of the enforcement debtor. The tax authority may provide you with known, protected data in accordance with Section 30, which it may use in enforcement for taxes and fringe benefits, including the Use enforcement for cash benefits other than taxes and fringe benefits.

Section 250 requests for enforcement

(1) Insofar as an executing authority at the request of another executing authority Executes enforcement measures, it replaces the other enforcement authority. For the The requesting enforcement authority remains responsible for the enforceability of the claim.

(2) Does the requested enforcement authority feel that it has no jurisdiction or does it consider the act that it is requesting has been considered inadmissible, it communicates its concerns to the requesting enforcement authority. Consists this on the execution of the request and the requested executing authority rejects the execution, so the supervisory authority of the requested enforcement authority decides.

Section 251 Enforceable Administrative Acts

(1) Administrative acts can be enforced unless their execution or execution is suspended is inhibited by lodging an appeal (Section 361; Section 69 of the Financial Court Regulations). Import and Export tax notices can also only be enforced if the obligation of the debtor is not suspended for payment of tax (Article 108 (3) of the Union Customs Code).

(2) The provisions of the Insolvency Code and Section 79 (2) of the Federal Constitutional Court Act. The tax authority is entitled in the cases of § 201 para. 2, §§ 257 and 308 (1) of the bankruptcy code against the debtor in administrative channels.

(3) Does the tax authority make a claim from the tax liability as insolvency proceedings Insolvency claim, if necessary, the bankruptcy claim by written Administrative act.

footnote

(+++ Section 251 (2) sentence 1 and (2) sentence 2: For validity, see Art. 97 Section 11a AOEG 1977 +++)
(+++ § 251 Abs. 3: For validity see Art. 97 § 11a AOEG 1977 +++)

Section 252 enforcement creditor

In the enforcement proceedings, the corporation is deemed to be the creditor of the claims to be enforced, which the Enforcement agency heard.

Section 253 enforcement debtor

The enforcement debtor is the person against whom enforcement proceedings are directed in accordance with Section 249.

Section 254 Requirements for the Start of Enforcement

(1) Unless otherwise specified, enforcement may only begin when the benefit is due and the Enforcement debtor has been requested to perform or to tolerate or refrain from doing so (performance requirement) and at least a week has passed since the request. The service offer can with the executory administrative act. A performance requirement is also required if the Administrative act against the enforcement debtor acts without being announced to him. So far the Enforcement debtor has not rendered a service owed by him on the basis of a tax declaration a performance requirement is not required.

(2) A performance bid due to the late payment surcharges and interest is not required if they are together with to be taxed. This applies mutatis mutandis to the enforcement costs if they are together with the Main claim to be driven. The separate request for late payment surcharges can only automated.

Section 255 enforcement against legal entities under public law

(1) Enforcement against the federal government or a state is not permitted. For the rest, enforcement is against Legal entities under public law, which are subject to state supervision, only with the consent of relevant supervisory authority permitted. The supervisory authority determines the time of enforcement and the Assets that can be enforced.

(2) The restrictions of paragraph 1 do not apply to public law credit institutions.

Section 256 objections to enforcement

Objections to the administrative act to be enforced are included outside the enforcement proceedings to pursue the legal remedies permitted for this.

Section 257 suspension and limitation of enforcement

(1) Enforcement must be stopped or restricted as soon as

1. the enforceability requirements of section 251 (1) no longer apply,
2. the administrative act from which enforcement is carried out is annulled,
3. the entitlement to the benefit has expired,
4. the performance has been deferred.

(2) In the cases of Paragraph 1 No. 2 and 3, enforcement measures already taken shall be revoked.

If the administrative act has been annulled by a judicial decision, this only applies if the Decision has become final and not a new administrative act based on the decision is to be adopted. For the rest, the enforcement measures remain in place unless their cancellation has been expressly ordered.

Section 258 Temporary suspension or limitation of enforcement

If enforcement is unreasonable in individual cases, the enforcement authority may temporarily suspend it or limit or cancel an enforcement measure.

second part**Enforcement for monetary claims****1. subsection****General regulations****Section 259 reminder**

As a rule, the enforcement debtor should have a payment deadline of one before the start of enforcement Week reminded. There is no need for a reminder if the enforcement debtor before the Payment due date is reminded. Payment can also be made through public notice in general to be reminded.

Section 260

In the enforcement order or in the attachment order, the amount to be recovered is the State the reason for the fault.

footnote

(+++ § 260: For application see Art. 97 § 17 AOEG 1977 +++)

Section 261 Cancellation

Claims from the tax liability relationship can be knocked down if it is expected that

1. the survey is unsuccessful or
2. The cost of the survey will be disproportionate to the amount to be collected.

footnote

(+++ § 261: For application see Art. 97 § 1 AOEG 1977 +++)

Section 262 Third Party Rights

(1) If a third party claims that it has a right preventing the sale of the object of enforcement is entitled to or if objections are raised pursuant to sections 772 to 774 of the Code of Civil Procedure, the Objection to enforcement, if necessary, by bringing an action before the ordinary courts do. A third party is also considered to be anyone who tolerates enforcement in assets that are administered by them. is obliged if he claims that objects belonging to him are affected by the enforcement.

Civil rights determine which rights hinder the sale.

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(2) Sections 769 apply to the termination of enforcement and the cancellation of enforcement measures and 770 of the Code of Civil Procedure.

(3) The complaint is to be brought only before the court in whose district the enforcement takes place. Will the lawsuit against the body to which the enforcement authority belongs and against the enforcement debtor be judged, so they are contemporaries.

Section 263 enforcement against spouse or life partner

For the enforcement against spouses or life partners, the regulations of §§ 739, 740, 741, 743, 744a and 745 of the Code of Civil Procedure apply accordingly.

footnote

(+++ § 263: For application see Art. 97 § 1 Paragraph 10 AOEG 1977 +++)

Section 264 enforcement against usufructuary

For the enforcement in objects that are subject to usufruct on a property, the regulation of § 737 of the Code of Civil Procedure apply accordingly.

Section 265 enforcement against heirs

For enforcement against heirs, the provisions of sections 1958, 1960 (3) and 1961 of the common law Code as well as §§ 747, 748, 778, 779, 781 to 784 of the Code of Civil Procedure apply accordingly.

Section 266 Other cases of limited liability

The provisions of sections 781 to 784 of the Code of Civil Procedure apply to those laid down in section 1489 of the common law. Limited liability occurring in the Code, the provision of Section 781 of the Code of Civil Procedure applies to the limited liability in accordance with sections 1480, 1504 and 2187 of the Civil Code to apply.

footnote

(+++ § 266: For validity see Art. 97 § 11a AOEG 1977 +++)

Section 267 enforcement proceedings against unincorporated associations

In the case of unincorporated associations of persons who are taxable as such, enforcement is sufficient in their assets an enforceable administrative act against the association of persons. This applies accordingly for special purpose assets and other taxable entities similar to a legal entity.

2nd subsection

Allocation of a total debt

Section 268 principle

Individuals are joint and several debtors because they collectively lead to an income tax or wealth tax have been assessed, each of them can request enforcement because of these taxes respectively is limited to the amount, which is in accordance with the §§ 269 to 278 with a distribution of the tax results.

Section 269 application

(1) The application is made at the time of application for taxation according to income or to provide the competent tax office with written or electronic information or to declare it for writing.

(2) The application can be made at the earliest after the performance bid has been announced. After more complete redemption of the arrears tax is no longer permitted. The application must contain all the information which are necessary for the distribution of the tax, insofar as this information does not result from the tax return.

footnote

(+++ § 269: For application see Art. 97 §§ 1 17e AOEG 1977 +++)

Section 270 General distribution scale

The arrears tax is to be apportioned according to the ratio of the amounts that arise with individual assessment would result in accordance with Section 26a of the Income Tax Act and Sections 271 to 276. Here the factual and legal findings that determine the tax assessment at the Joint assessment, unless the application of the provisions on the Individual assessment leads to deviations.

footnote

(+++ § 270: For the first-time application see Art. 97 § 17e AOEG 1977 +++)

Section 271 Distribution scale for wealth tax

The wealth tax is to be broken down as follows:

1. For the calculation of the wealth and the wealth tax of each individual debtor subject to the deviations in numbers 2 and 3 from the provisions of the Valuation Act and the property tax law in the version on which the joint assessment is based was lying.
2. Economic assets of a spouse or life partner, which in the joint assessment as land and forestry assets or as business assets to the other spouse or partner have been allocated as own agricultural and forestry assets or as own Business assets treated.
3. Debts that are not related to certain assets that are attributed to a general debtor economic connection, are divided equally among the individual debtors deducted if a specific debtor cannot be identified.

footnote

(+++ § 271: For application see Art. 97 § 1 Paragraph 10 AOEG 1977 +++)

Section 272 Distribution scale for advance payments

(1) The arrears in advance are to be divided in proportion to the amounts that are due at a separate fixing of the advance payments would result. A request for distribution of advance payments is also considered as an application for the division of the other due in the same assessment period Advance payments and any final payment. After completing the assessment is a final division. The total tax minus the amounts that are not in the distribution of the advance payments have been included. Each joint debtor is up to him count the amounts paid in advance. There is an overpayment the allocation amount, the overpaid amount is to be reimbursed.

(2) If the advance payments are only split up after the assessment, the tax on the assessed tax becomes applicable distribution scale applied.

Section 273 Allocation scale for additional tax claims

(1) If the change in a tax assessment or its correction in accordance with § 129 leads to a tax supplement, the arrears tax resulting from the additional claim is to be apportioned in proportion to the additional amounts that result from a comparison of the corrected individual assessments with the previous individual assessments.

(2) The distribution scale referred to in paragraph 1 does not apply if the previously determined tax has not yet been repaid.

footnote

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(+++ § 273 Abs. 1: For the first time application see Art. 97 § 17e AOEG 1977 +++)

Section 274 Special distribution scale

In deviation from sections 270 to 273, the arrears tax can be paid by one of the joint debtors jointly proposed scale can be split if redemption is ensured. Of the Community proposal must be submitted in writing or declared for writing; he's from everyone To sign jointly and severally.

Section 275**Section 276 arrears tax, initiation of enforcement**

(1) If the application is made to the tax authority before enforcement is initiated, it must be at the time of To allocate tax due upon receipt of the application for distribution.

(2) If the application is made after the initiation of enforcement, it is the date of initiation of the Enforcement tax due to be enforced.

(3) Tax deduction amounts and separately stipulated advance payments are then also in the distribution to be included if they were paid before the application was made.

(4) The arrears tax also includes late payments, interest and late surcharges.

(5) Enforcement is deemed to have been initiated with the issue of the backlog.

(6) Payments made in the cases of paragraph 1 after application, in the cases of paragraph 2 after Initiation of enforcement has been made by a joint and several debtor or pursuant to paragraph 3 in the allocation shall be included in the debtor who performed it or for whom they have been done. If this results in an overpayment compared to the allocation amount, it is the to refund overpaid amount.

footnote

(+++ Section 276 (4): For application see Section 9 (5) sentence 2 InfrAG +++)

Section 277 enforcement

As long as there is no final decision on the application for limitation of enforcement, Enforcement measures are only carried out to the extent necessary to secure the claim is.

Section 278 Limitation of Enforcement

(1) After the division, enforcement may only be carried out in accordance with the individual debtor Amounts are carried out.

(2) If a tax debtor is assessed by a person assessed with him in or after the Assessment period for which there are still tax arrears, assets free of charge the recipient can until the end of the tenth calendar year after the date of the Issue of the distribution notice beyond the amount resulting from paragraph 1 up to the amount of the common value of this grant for tax purposes. This does not apply to common occasional gifts.

Section 279 Form and Content of the Allocation Notice

(1) The application for limitation of enforcement is after the initiation of enforcement by written or to make a uniform decision to be given electronically to the parties involved. However, a decision is not required if no enforcement measures have been taken or have already been taken enforcement measures taken are canceled.

(2) The apportionment notice has the amount of the pro rata tax attributable to each joint debtor contain; he must be accompanied by instructions on what legal remedy is admissible and within what time limit and with which authority he should be appealed to. It should also contain:

1. the amount of the tax to be allocated,
2. the point in time for the calculation of the arrears tax,
3. the amount of the tax bases that have been assigned to the individual joint debtors,
if the details of the joint debtor have deviated,
4. the amount of tax payable on the individual debtor in the case of individual assessment (Section 270),
5. the amounts to be credited against the shared tax of the joint debtor.

footnote

(+++ § 279: For application see Art. 97 §§ 1 and 17e AOEG 1977 +++)

§ 280 Change of the decision to divide

- (1) Except in the cases of § 129, the distribution notice can only be changed if
 1. it becomes known afterwards that the distribution is based on incorrect information and the arrears tax could not be driven in whole or in part due to incorrect division,
 2. The arrears tax due to the cancellation or amendment of the tax assessment or its correction increased or decreased in accordance with Section 129.
- (2) After completion of the enforcement, a change in the distribution notice or its correction is required Section 129 no longer permitted.

3rd subsection

Enforcement in movable property

I.

General

Section 281 Garnishment

- (1) Enforcement in movable property is effected by attachment.
- (2) The attachment may not be extended further than is to cover the amounts of money to be recovered and the cost of enforcement is required.
- (3) The attachment is not made if the recovery of the attachable objects exceeds the Enforcement costs cannot be expected.

Section 282 Effect of the attachment

- (1) Through the attachment, the corporation to which the enforcement authority belongs acquires a lien on the seized object.
- (2) The lien grants her the same rights as a lien in relation to other creditors
Sense of the Civil Code; it takes precedence over liens and preferential rights in insolvency proceedings
Lien are not equivalent.
- (3) The right of lien based on an earlier attachment takes precedence over that on a later one
Attachment is justified.

Section 283 Exclusion of warranty claims

If an object is sold due to the attachment, the purchaser is entitled to a defect due to a defect or due to a defect in the thing sold, no claim to warranty.

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Section 284 Property information of the enforcement debtor

(1) The enforcement debtor must, at their request, the enforcement authority for the enforcement provide information about his assets in accordance with the following provisions if he: the claim is not settled within two weeks after the enforcement authority notifies him on the obligation to submit the property information for payment. Additionally has he give his maiden name, his date of birth and his place of birth. Is it that Enforcement debtor for a legal person or an association of persons, so he has his company that Enter the number of the register sheet in the commercial register and its registered office.

(2) The enforcement debtor has all assets belonging to him to provide information specify. In the case of claims, reason and evidence must be given. The following must also be specified:

1. the chargeable sale of the enforcement debtor to a related party (section 138 of the Bankruptcy Code), which this in the last two years before the date under paragraph 7 and until the filing who has provided property information;
2. the unpaid benefits of the enforcement debtor in the last four years before Appointment according to paragraph 7 and until the submission of the property report, if it is not aimed at common occasional gifts of low value.

Things that are obviously not subject to attachment according to Section 811 (1) nos. 1 and 2 of the Code of Civil Procedure are not required to be specified unless an exchange attachment is considered.

(3) The enforcement debtor has to take the oath instead of assuring that he has provided the information in accordance with the Paragraphs 1 and 2 are correct and complete to the best of my knowledge and belief. Before acceptance The affidavit is the enforcement debtor about the importance of the affidavit Insurance, especially regarding the criminal consequences of an incorrect or incomplete affidavit to instruct.

(4) An enforcement debtor who complies with the provisions of this provision or those in Section 802c of the Code of Civil Procedure designated asset report within the past two years is for submission only obliged if it can be assumed that his financial situation has changed significantly. The Enforcement authorities have to determine ex officio whether the central enforcement court in accordance with § 802k Paragraph 1 of the Code of Civil Procedure in the past two years based on the debtor's financial information created inventory has been deposited.

(5) The enforcement authority in whose district the Residence or place of residence of the enforcement debtor. Do these requirements apply to the Law enforcement agency that carries out the enforcement, so it can take the asset report, when the enforcement debtor is ready to surrender.

(6) The enforcement debtor himself is responsible for the charge on the date for submitting the property information to send; it can be linked to the deadline set in paragraph 1 sentence 1. The deadline for submission the property information should not be determined before the end of one month after delivery of the cargo. A legal remedy against the order to hand over the property information has no suspensive effect Effect. The enforcement debtor has the documents required for the property information in the appointment to submit. About this and about his rights and obligations under paragraphs 2 and 3, about the consequences of a unexcused failure to meet an appointment or a breach of his information obligations as well as the possibility of The enforcement debtor is entered in the debtor register upon submission of the property information to instruct the cargo.

(7) In the deadline for submitting the property information, the executing authority creates an electronic one Document with the information required under paragraphs 1 and 2 (list of assets). This information are to be read to the enforcement debtor before submitting the insurance in accordance with paragraph 3 or for review to play on a screen. An expression must be given to him on request. The enforcement agency deposits the property register with the central enforcement court in accordance with section 802k (1) of the

Code of Civil Procedure. The form, inclusion and transmission of the property list have the requirements of
To comply with the ordinance pursuant to Section 802k (4) of the Code of Civil Procedure.

(8) If the enforcement debtor is without sufficient excuse in the to deliver the
Appointment scheduled date before the enforcement authority referred to in paragraph 5 sentence 1
If he does not appear or refuses to give up the property report for no reason, the

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Enforcement agency that carries out the enforcement, ordering detention to enforce the
Apply for tax. The district court, in whose district the
Enforcement debtor at the time of setting the time limit according to paragraph 1 sentence 1 or in
Failure to do so has its whereabouts. Sections 802g to 802j of the Code of Civil Procedure are
apply accordingly. The execution debtor is arrested by a bailiff.
Section 292 of this law applies accordingly. After the execution debtor has been arrested, the
Assets information accepted by the bailiff responsible according to Section 802i of the Code of Civil Procedure
if the registered office of the enforcement authority referred to in paragraph 5 is not in the district of the for
the bailiff responsible local court or if the decrease in the property information
is not possible by the enforcement authority. The decision of the district court with which the application of
Enforcement authority is rejected by order of detention, is subject to the complaint according to §§ 567 bis
577 of the Code of Civil Procedure.

(9) The enforcement authority may enter the enforcement debtor in the debtor register
According to Section 882h (1) of the Code of Civil Procedure, if

1. the enforcement debtor has not fulfilled his obligation to provide the property information,
2. Enforcement according to the content of the property register would obviously not be suitable
a complete satisfaction of the claim for which the property report requires
was or because of which the enforcement authority is subject to the deadline set in paragraph 1 sentence 1 and
the blocking effect in accordance with paragraph 4 could request financial information, or
3. the enforcement debtor does not receive the
The claim for which the property information was requested is fully satisfied. The same applies if
the enforcement authority is subject to the deadline set in paragraph 1 sentence 1 and the blocking effect
according to paragraph 4 can request information on assets, provided that the enforcement debtor
Claim not satisfied within one month after referring to the possibility of registration in the
Debtor register was pointed out.

The registration order should be justified briefly. It is to be served on the enforcement debtor. Section 882c
Paragraph 3 of the Code of Civil Procedure applies accordingly.

(10) A legal remedy against the registration order according to paragraph 9 has no suspensive effect.
After one month from the date of delivery, the executing authority has to order the registration
Central Enforcement Court according to Section 882h (1) of the Code of Civil Procedure with those in Section 882b (2) and
3 to transmit the data mentioned in the Code of Civil Procedure electronically. This does not apply when applying for
Granting a suspension of execution of the registration order pursuant to Section 361 of this Act or Section 69
are pending in the Financial Court Regulations and have the prospect of success.

(11) If the entry in the debtor register has been made in accordance with Section 882h (1) of the Code of Civil Procedure,
Decisions on legal remedies of the enforcement debtor against the registration order by the
Enforcement authority or by the court to the central enforcement court pursuant to Section 882h (1) of the
To transmit civil procedure regulations electronically. Form and transmission of the registration order according to paragraph
10 sentences 1 and 2 as well as the decision according to sentence 1 have the requirements of the regulation according to § 882h paragraph 3 of the
To comply with the Code of Civil Procedure.

II.

Enforcement in matters

Section 285 law enforcement officers

- (1) The enforcement authority carries out enforcement in movable property by law enforcement officers.
- (2) The enforcement officer is enforced by the enforcement debtor and third parties
authorized written or electronic order from the enforcement authority; the order is on request
to show.

§ 286 enforcement in matters

(1) The enforcement officer pledges property that is in the custody of the enforcement debtor by that he takes possession of them.

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(2) Items other than money, valuables and securities are in the custody of the enforcement debtor to leave if this does not endanger satisfaction. Things remain in the custody of the Enforcement debtor, the attachment is only effective if it is made by applying seals or in is otherwise made apparent.

(3) The enforcement officer must inform the enforcement debtor of the attachment.

(4) These regulations also apply to the attachment of items in the custody of a third party who is their Release is ready.

Section 287 Powers of the Law Enforcement Officer

(1) The law enforcement officer is authorized to dispose of the residential and business premises and the containers of the To search enforcement debtor if the purpose of enforcement so requires.

(2) He is authorized to have locked doors and containers opened.

(3) If he finds resistance, he can use violence for this purpose with the help of police officers search.

(4) The enforcement debtor's residential and business premises may only be used without his consent be searched in a judicial order. This does not apply if obtaining the arrangement is successful would endanger the search. The district court is responsible for ordering a search responsible in the district in which the search is to be carried out.

(5) Does the enforcement debtor consent to the search or is an order against him pursuant to paragraph 4 sentence 1 or dispensable according to paragraph 4 sentence 2, persons who have custody of the residential or business premises of the enforcement debtor to tolerate the search. Unreasonable hardships towards fellow custodian owners are to be avoided.

(6) The order according to paragraph 4 must be shown upon enforcement.

Section 288 Involvement of witnesses

Resists an enforcement action or is an enforcement action in the residential or business premises of the enforcement debtor neither the enforcement debtor another adult family member, an adult permanent roommate or one with Enforcement debtor currently employed, the law enforcement officer has two adults or two consult a community or police officer as a witness.

§ 289 time of execution

(1) At night time (Section 758a paragraph 4 sentence 2 of the Code of Civil Procedure) as well as on Sundays and the state Recognized general public holidays, an act of enforcement may only take place in writing or electronically Permission from the enforcement authority.

(2) The permit is to be shown on request in the execution.

Section 290 Requests and communications from the law enforcement officer

The requests and other notices that are part of the enforcement actions are dated To issue law enforcement officers orally and to record them in full; can you not be issued orally, the enforcement authority has to whom the request or Notification is to be sent, a copy of the transcript.

Section 291 minutes

- (1) The law enforcement officer must keep a record of every act of enforcement.
- (2) The minutes must contain:
 1. place and time of admission,
 2. the object of the enforcement action with a brief mention of the events,

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3. the names of the persons with whom negotiations have taken place,
 4. The signatures of the persons and the remark that after lecture or presentation for review and signed after approval,
 5. The signature of the law enforcement officer.
- (3) If one of the requirements under paragraph 2 No. 4 could not be met, the reason must be given.
- (4) The minutes can also be created electronically. Paragraph 2 No. 4 and 5 and Section 87a Paragraph 4 Sentence 2 do not apply.

Section 292 Prevention of attachment

- (1) The enforcement debtor can only avert the attachment if he transfers the amount owed to the Law enforcement officers pay or prove that a payment period has been granted or that the debt is due has expired.
- (2) Paragraph 1 applies mutatis mutandis if the enforcement debtor submits a decision from which the Results in inadmissibility of the garnishment to be carried out or, if he presents a postal or bank receipt, from the it turns out that he has paid the amount owed.

Section 293 Third party liens and privileges

- (1) A third party who is not in possession of the thing can seize a thing on the basis of a Do not contradict lien or preferential right. However, he may prefer satisfaction from the proceeds demand regardless of whether his claim is due or not.
- (2) The ordinary court, in whose District has been seized. If the lawsuit against the corporation to which the enforcement authority belongs, and directed against the enforcement debtor, they are contemporaries.

Section 294 Unseparated Fruit

- (1) Fruits that are not yet separated from the ground can be attached as long as they are not Enforcement in the immovable property have been confiscated. You must not be earlier than be seized a month before the usual time of maturity.
- (2) A creditor who has a right to satisfaction from the property can seize the property in accordance with § 262 contradict if not attached to a claim that is enforced in the property going on.

§ 295 unenforceability of things

Sections 811 to 812 and 813 paragraphs 1 to 3 of the Code of Civil Procedure as well as the restrictions and prohibitions that exist according to other legal regulations for the attachment of things apply accordingly. To the The enforcement authority takes the place of the enforcement court.

§ 296 recovery

- (1) The seized items are to be auctioned publicly on a written order from the executing authority. It is a public auction
 1. the auction on site or
 2. the generally accessible auction on the Internet via the platform www.zoll-auktion.de.
 The auction is usually carried out by the law enforcement officer. Section 292 applies accordingly.

(2) In the case of attachment of money, the removal is regarded as payment by the enforcement debtor.

Section 297 Suspension of exploitation

The enforcement authority can enforce the seizure of property by ordering payment periods temporarily suspend if the immediate utilization would be unreasonable.

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Section 298 auction

(1) The attachments may not be auctioned within a week of the attachment date, unless the enforcement debtor agrees to a previous auction or this is necessary to avert the risk of a significant decrease in value or disproportionate Avoid long storage costs.

(2) The time and place of the auction must be made public; there are the things that to be auctioned, to designate in general. At the request of the enforcement authority has a Community officials or a police officer attend the auction. Sentences 1 and 2 do not apply for an auction according to § 296 paragraph 1 sentence 2 number 2.

(3) Section 1239 paragraph 1 sentence 1 of the Civil Code applies accordingly; at the auction on site (§ 296 Paragraph 1 sentence 2 number 1) section 1239 paragraph 2 of the Civil Code is to be applied accordingly.

Section 299 surcharge

(1) At the auction on site (§ 296 paragraph 1 sentence 2 number 1) the knockdown to the highest bidder preceded three times. At an auction on the Internet (§ 296 paragraph 1 sentence 2 number 2) is the Awarded to the person who placed the highest bid at the end of the auction, unless the Auction is canceled prematurely; it must be informed of the knockdown. Section 156 of the commonplace Code applies accordingly.

(2) The delivery of a knocked-down item may only be made against cash payment. At a Auction on the Internet, the auctioned item may also be handed over if payment is made on the Account credited to the tax authority. If the purchased item is sent, the delivery applies with the handover to the person designated to carry out the dispatch as effected.

(3) The highest bidder has not at the time specified in the auction conditions or has failed such a provision not before the end of the auction date the handing over against payment of the purchase money, the thing will be auctioned elsewhere. The highest bidder becomes another Bid not allowed; he is liable for the failure, he is not entitled to the additional proceeds.

(4) If the knockdown is awarded to the obligee, the obligee is released from the obligation to pay in cash to the extent that than the proceeds, after deduction of the costs of enforcement, are to be used to satisfy them. So far the The creditor is exempt from the obligation to pay in cash, the amount is deemed to be from the debtor to the Creditor paid.

§ 300 minimum bid

(1) The contract may only be awarded to a bid that is at least half of the normal Selling value of the item reached (minimum bid). The usual sales value and the minimum bid should be announced in the bidding.

(2) If the knockdown is not awarded because a bid reaching the minimum bid has not been submitted, so the lien remains. The enforcement agency can set a new auction date at any time determine or order another use of the seized property in accordance with § 305. Will the ordered otherwise, paragraph 1 applies accordingly.

(3) Gold and silver items may not be added below their gold or silver value. If a bid allowing the knockdown is not submitted, the items can be ordered by the Enforcement agency can be sold free-hand. The selling price may be the gold or silver value and not less than half of the normal sales value.

Section 301 suspension of the auction

- (1) The auction will be stopped as soon as the proceeds to cover the amounts to be recovered including the costs of enforcement are sufficient.
- (2) The receipt of the proceeds by the auctioneer is considered payment of the Enforcement debtor, unless the proceeds are deposited (section 308 (4)). As a payment in the sense of In the case of an auction on the Internet, sentence 1 also applies to the receipt of the proceeds in the account of the tax authority.

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Section 302 securities

Seized securities that have a stock exchange or market price are closed at a daily rate to sell; other securities are to be auctioned according to the general regulations.

Section 303 registered papers

If a seized security is in a name, the enforcement authority is entitled to Transcription in the name of the buyer or, if it is a transcription to a name Bearer paper acts to effect the conversion back into bearer paper and the necessary for this To make declarations in lieu of the enforcement debtor.

Section 304 auction of undivided fruit

Attached fruits that are not yet separated from the ground may only be auctioned after they have ripened. Of the Law enforcement officers must have them harvested if he does not auction them before the separation.

Section 305 special recycling

At the request of the enforcement debtor or for special reasons of expediency, the Order the enforcement authority to order that a seized property is in a different way or in another place, as intended in the previous paragraphs, or by someone other than Law enforcement officers were to be auctioned.

§ 306 enforcement in spare parts of aircraft

- (1) For the enforcement of spare parts on which a right of lien on an aircraft applies according to § 71 of the Aircraft Rights Act, Section 100 of the Aircraft Rights Act applies; on the enforcement officer takes the place of the bailiff.
- (2) Paragraph 1 applies to the enforcement of spare parts to which the right to a foreign aircraft applies extends, with the proviso that the provisions of § 106 Paragraph 1 No. 2 and Paragraph 4 of the Law on Rights to Aircraft are to be considered.

Section 307 attachment pledge

- (1) For the attachment of items already seized, the declaration to be recorded is sufficient of the law enforcement officer that he attaches the thing to the claim to be designated. The Enforcement debtor is to be informed of the further attachment.
- (2) Is the first garnishment for another enforcement agency or by a bailiff a copy of the transcript is available to this enforcement authority or the bailiff send. The same duty has a bailiff who attaches a thing that is already on behalf of a Enforcement agency is attached.

Section 308 Recovery in the event of multiple attachment

- (1) If the same thing is repeated several times by law enforcement officers or by law enforcement officers and Bailiffs are seized, only the first attachment establishes responsibility for Auction.
- (2) If a creditor runs the auction, it will be auctioned for all involved creditors.

(3) The proceeds will be in the order of the attachments or after a different agreement between the parties involved distributed to creditors.

(4) If the proceeds are insufficient to cover the claims and require a creditor for whom the second or a subsequent seizure has been made without a distribution other than the consent of the other creditors involved according to the order of the attachments, the situation is under deposit of the proceeds to the district court in whose district is seized. The advertisement is the documents relating to the procedure to add. Sections 873 to 882 of the Code of Civil Procedure apply to the distribution procedure.

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(5) If attachments are made to different creditors at the same time, the provisions of paragraphs 2 to 4 shall apply to the Provided that the proceeds are distributed according to the ratio of the claims.

III.

Enforcement in claims and other property rights

Section 309 attachment of a monetary claim

(1) If a monetary claim is to be seized, the enforcement authority has the third party debtor in writing forbid to pay to the enforcement debtor and to command the enforcement debtor in writing, to abstain from any disposal of the claim, especially its collection (attachment order). The electronic form is excluded.

(2) The attachment is effected when the attachment order has been delivered to the third-party debtor. The Andes Garnishment order to be served on third-party debtors should only include the amount to be recovered in one sum, without specifying the types of tax and the periods for which it is owed. The delivery is the Notify enforcement debtors.

(3) In the case of attachment of the account of the enforcement debtor at a credit institution, the §§ apply 833a and 850I in accordance with the Code of Civil Procedure. Section 850I of the Code of Civil Procedure applies with the proviso that Applications must be submitted to the enforcement court responsible under Section 828 (2) of the Code of Civil Procedure.

Section 310 attachment of a claim secured by mortgage

(1) For attachment of a claim for which there is a mortgage, there is no attachment order delivery of the mortgage letter to the enforcement authority is required. The handover applies as done when the law enforcement officer takes the letter away. Is the issuance of the mortgage letter excluded, the attachment must be entered in the land register; the entry is based on the attachment order at the request of the enforcement authority.

(2) If the attachment order is given to the. Before the mortgage letter is handed over or the attachment is registered Delivered to a third party debtor, the attachment is deemed to have been effected upon delivery.

(3) These regulations do not apply insofar as claims to the in § 1159 of the Civil Code designated benefits are seized. The same applies to a security mortgage in the case of § 1187 of the Civil Code from attachment of the main claim.

Section 311 attachment of an aircraft by ship mortgage or lien on the register secured claim

(1) The attachment of a claim for which a ship mortgage exists must be entered in the Ship register or the shipbuilding register.

(2) The attachment of a claim for which there is a lien on an aircraft requires the Entry in the register for liens on aircraft.

(3) The attachment according to paragraphs 1 and 2 is based on the attachment order at the request of Enforcement agency registered. Section 310 (2) applies accordingly.

(4) Paragraphs 1 to 3 are not applicable insofar as it concerns the attachment of the claims to those specified in § 53 of the Law on rights to registered ships and shipbuilding and to those in § 53 of the Law on

Rights to services referred to aircraft. The same applies if at a ship mortgage for a claim from a bond to the holder, from a bill of exchange or from another the main claim is attached by endorsable paper.

(5) Section 106 applies to the attachment of claims for which there is a right to a foreign aircraft Paragraph 1 No. 3 and Paragraph 5 of the Aircraft Rights Act.

§ 312 attachment of a claim from endorsable papers

Claims from bills of exchange and other papers that can be transferred through endorsement garnished by the law enforcement officer taking possession of the papers.

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Section 313 attachment of ongoing remuneration

- (1) The right of lien, which is due to the attachment of a salary claim or similar in continuous Purchases of existing receivables also extend to the amounts that will fall due later.
- (2) The attachment of a service income also affects the income that the enforcement debtor contributes Transferred to another office, transferred to a new office or a raise.
This does not apply if the employer changes.
- (3) If the employment or service relationship ends and justify enforcement and third party debtors If a new one is issued within nine months, the attachment extends to the claim from the new one Employment or employment relationship.

Section 314 Collection order

- (1) The enforcement authority orders the confiscation of the attached claim. Section 309 (2) applies corresponding.
- (2) The confiscation order can be combined with the attachment order.
- (3) If the forfeiture of an enforcement debtor's seized credit at a financial institution is who is a natural person, section 835 paragraph 3 sentence 2 and paragraph 4 of the Code of Civil Procedure apply corresponding.
- (4) If the confiscation of a seized non-recurring payment of a Enforcement debtor, who is a natural person, for personally performed work or services or other income that is not wages, section 835 (5) of the Code of Civil Procedure applies corresponding.

Section 315 Effect of the confiscation order

- (1) The confiscation order replaces the formal declarations made by the debtor, of which the right to confiscation depends on civil law. It is also sufficient for a claim for which has a mortgage, ship mortgage or a lien on an aircraft. In favor of Third-party debtors are deemed to have received an unlawful recovery order against the enforcement debtor as long as it is legal until it is lifted and the third-party debtor learns of it.
- (2) The enforcement debtor is obliged to provide the information necessary to assert the claim issue and surrender the existing documents on the claim. Issues the enforcement debtor If the information is not, he is obliged to put it on record at the request of the enforcement authority and to swear his statements instead of affirming. The enforcement authority can take the affidavit of the Change the situation accordingly. Section 284 paragraphs 5, 6 and 8 apply mutatis mutandis. The enforcement authority can have the deed taken away by the law enforcement officer or have it issued in accordance with sections 328 to 335 force.
- (3) If the documents are not found, the enforcement debtor has the request of Enforcement agency to take the oath instead of assuring that he doesn't own the deeds, not even know where they are. Paragraph 2 sentences 3 and 4 apply accordingly.
- (4) If a third party has the deed, the enforcement authority can also claim the

Assert enforcement debtor on surrender.

Section 316 Obligation to declare the third-party debtor

(1) At the request of the enforcement authority, the third-party debtor has two weeks from delivery included in the attachment order, to explain:

1. whether and to what extent he accepts the claim as justified and is willing to pay,
2. whether and which claims other people make of the claim,
3. whether and on what grounds the claim has already been attached to other creditors;

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4. whether within the past twelve months with regard to the account whose credit has been seized, in accordance with Section 850l of the Code of Civil Procedure the attachment of the credit has been ordered, and
5. Whether the account whose credit has been seized is a garnishment protection account in the sense of Section 850k (7) of the Code of Civil Procedure.

The declaration of the third-party debtor to number 1 is not considered as acknowledgment of debt.

(2) The request to submit this declaration can be included in the attachment order.

The third party debtor is liable to the enforcement authority for the damage resulting from the non-performance of his Obligation arises. He can be ordered to pay the declaration by means of a penalty payment; Section 334 is not applicable.

(3) Sections 841 to 843 of the Code of Civil Procedure apply.

Section 317 Other types of exploitation

If the attached claim is conditional or aged or its collection is difficult, the Order the executing authority to use it in another way; Section 315 (1) applies accordingly. Of the Enforcement debtor must be heard beforehand, unless a notification outside the scope of the Law or public notice is required.

§ 318 claims for surrender or performance of things

(1) For the enforcement of claims for the surrender or performance of things, except §§ 309 bis 317 the following regulations.

(2) When attaching a claim that relates to a movable thing, the enforcement authority shall order that the matter should be handed over to the law enforcement officer. The thing becomes like a seized thing recycled.

(3) In the case of attachment of a claim relating to immovable property, the enforcement authority shall order that the matter is to be handed over to a trustee, whom the district court of the documented matter Application from the enforcement authority ordered. If the right to transfer ownership is directed, then to let the trustee act as representative of the enforcement debtor. With the transition of property the corporation to which the enforcement authority belongs receives one on the enforcement debtor Security mortgage for the claim. The trustee has to register the security mortgage approve. Enforcement in the surrendered matter is carried out according to the rules on enforcement in causes immovable things.

(4) Paragraph 3 applies accordingly if the claim is a ship registered in the ship register, a shipbuilding plant or floating dock, which is entered in the shipbuilding register or entered in this register may or concerns an aircraft that is entered in the aircraft role or after deletion in the Aircraft role is still entered in the register for liens on aircraft.

(5) The trustee is to be granted compensation upon application. The compensation may be paid according to the Compulsory administrator regulations *) do not exceed the remuneration to be determined.

*) Must be correct: "Compulsory Administration Ordinance"

Section 319: Attachability of claims

Restrictions and prohibitions in accordance with sections 850 to 852 of the Code of Civil Procedure and other statutory Provisions exist for the attachment of claims and claims apply accordingly.

Section 320 Multiple attachment of a claim

- (1) Is a claim by several enforcement authorities or by one enforcement authority and one Garnished by the court, sections 853 to 856 of the Code of Civil Procedure and section 99 (1) sentence 1 of the Act on To apply aircraft rights accordingly.
- (2) In the absence of a district court that would have jurisdiction under sections 853 and 854 of the Code of Civil Procedure, it is to be deposited with the district court in whose district the enforcement authority has its registered office The attachment order was first delivered to the third-party debtor.

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Section 321 enforcement in other property rights

- (1) For enforcement in other property rights that are not the subject of enforcement in the are immovable property, the above regulations apply accordingly.
- (2) If there is no third party debtor, the attachment is effected if the enforcement debtor is delivered to everyone to dispose of the right to abstain.
- (3) Unless otherwise specified, an inalienable right is attachable insofar as the exercise of one can be left to others.
- (4) The enforcement authority can enforce inalienable rights, the exercise of which can be left to others, issue special orders, in particular for enforcement order administration in usage rights; in this case, the attachment is made by handing over the cause to the administrator if they have not already been done by delivery of the attachment order is effected beforehand.
- (5) If the sale of the right is permissible, the executing authority can order the sale.
- (6) For the enforcement in a real load, a land charge or a pension debt, the provisions on enforcement in a claim for which there is a mortgage.
- (7) Sections 858 to 863 of the Code of Civil Procedure apply mutatis mutandis.

4. subsection

Enforcement in immovable property

Section 322 procedure

- (1) Enforcement in immovable property is subject to the authorizations in addition to the property, for which the regulations relating to land apply, which are registered in the ship register Ships, the shipbuilding structures and floating docks which are entered in or into the shipbuilding register Registers can be entered, as well as the aircraft that are entered in the aircraft role are or after deletion in the aircraft role still in the register for liens on aircraft are registered. Enforcement is governed by the rules applicable to foreclosure, namely §§ 864 to 871 of the Code of Civil Procedure and the Law on Forced Auction and to apply forced administration. In the case of deferral and suspension of execution, one goes in the way of Enforcement registered security mortgage, however, only in accordance with § 868 of the Code of Civil Procedure on the Owners over and expire a ship mortgage or a lien on an aircraft, however then according to Section 870a (3) of the Code of Civil Procedure and Section 99 (1) of the Law on Rights to Aircraft, if the enforcement order is ordered to be lifted at the same time.
- (2) For enforcement in foreign ships, Section 171 of the Law on Forced Auction and the forced administration, for enforcement in foreign aircraft § 106 paragraph 1, 2 of the Law on Rights to aircraft as well as §§ 171h to 171n of the law on the forced auction and the Forced administration.
- (3) Requests the creditor to enforce the immovable property

the enforcement agency. It has to confirm that the legal requirements for the Enforcement is available. These questions are not subject to the judgment of the enforcement court or of the land registry. Applications for the registration of a security mortgage, a marine mortgage or one Liens on registering an aircraft are requests within the meaning of Section 38 of the Land Register Regulation and Section 45 the Ship Register Regulations.

(4) The enforcement authority should only apply for forced auction and administration if it is established that the amount of money is not recovered by enforcement in the movable property can.

(5) As far as the claim to be enforced pursuant to Section 10 Paragraph 1 No. 3 of the Law on Forced Auction and the forced administration takes precedence over the rights on the property, a security mortgage can the condition precedent that the privilege ceases to exist.

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Section 323 enforcement against the legal successor

According to § 322 is a security mortgage, a ship mortgage or a lien on one Aircraft has been registered, only one is required for foreclosure under this right Tolerance notice if a change of ownership has occurred after the registration of this right. Sentence 1 applies analogously for the forced administration from a security mortgage registered according to § 322.

5th subsection

Arrest

Section 324

(1) To secure the enforcement of monetary claims in accordance with §§ 249 to 323, the for Tax competent tax authority arresting the movable or immovable property order if there is any fear that the recovery will otherwise be frustrated or significantly more difficult. she can also order the arrest if the receivable has not yet been quantified or if it is conditional or elderly. In the arrest order, an amount of money is to be determined, upon depositing which the The execution of the arrest is inhibited and the execution is canceled.

(2) The arrest order is to be served. It must be justified and by the ordering staff member to be signed. The electronic form is excluded.

(3) The execution of the arrest order is inadmissible if since the day on which the order is signed a month has passed. The execution is also before delivery to the arrested debtor permissible, but is ineffective if the service is not within one week of completion and done within one month of signing. For deliveries abroad and public Delivery applies accordingly to section 169 (1) sentence 3. §§ 930 bis apply to the execution of the arrest 932 of the Code of Civil Procedure as well as Section 99 (2) and Section 106 (1), (3) and (5) of the Law on Rights Aircraft related application; in place of the arrest court and the enforcement court the enforcement authority takes the place of the bailiff, the enforcement officer. So far on the provisions regarding the attachment are referred to, the corresponding provisions of this law to apply.

Section 325 cancellation of the real arrest

The arrest order must be revoked if, after its enactment, circumstances become known which Arrest order no longer appear justified.

Section 326 Personal security arrest

(1) At the request of the tax authority responsible for tax assessment, the district court may appoint one order personal security arrest if it is required to enforce the execution at risk To secure the assets of the restitutor. The district court in whose district the tax authority has jurisdiction is responsible Is located or the restitutor is located.

(2) In the application, the tax authority responsible for tax assessment is entitled to the type and amount as well as the facts that give the reason for the arrest.

(3) Section 128 (4) and (4) apply to the ordering, execution and lifting of personal security arrests §§ 922 to 925, 927, 929, 933, 934 paragraphs 1, 3 and 4 of the Code of Civil Procedure mutatis mutandis. Section 802j (2) of the Code of Civil Procedure is not applicable.

(4) The provisions of the Code of Civil Procedure apply to deliveries.

6th subsection

Realization of collateral

Section 327 Realization of Collateral

If monetary claims that are enforceable in the administrative procedure (Section 251) are not met when they fall due, the enforcement authority can satisfy itself from the collateral it provides to secure these claims has attained. The collateral is valued in accordance with the provisions of this section. The recovery may only

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take place if the enforcement debtor has been informed of the intention to sell and since the announcement at least a week has passed.

Third section

Enforcement for benefits other than monetary claims

1. subsection

Enforcement for acts, toleration or omissions

Section 328

(1) An administrative act aimed at taking an action or at toleration or omission, can be enforced with means of coercion (penalty, replacement, immediate coercion). For the Section 336 applies to the enforcement of collateral. The executing authority is the authority that issues the administrative act Has.

(2) The means of coercion must be determined by which the restitutor and the general public least be affected. The means of coercion must be proportionate to its purpose.

Section 329

The individual penalty payment may not exceed 25,000 euros.

footnote

(+++ § 329: For validity see Art. 97 § 17d AOEG 1977 +++)

§ 330 replacement

Will the obligation to perform an action that can be performed by another (justifiable act), is not fulfilled, the enforcement authority can do another with the execution of the Order action at the expense of the restitutor.

Section 331

If the penalty payment or the replacement does not lead to the goal or if they are ineffective, it can Tax authorities to force the restitutor to act, toleration or omission or the act itself make.

§ 332 threat of coercive measures

(1) The means of coercion must be threatened in writing. If there is concern that this will result in the enforcement of the If the administrative act to be enforced is frustrated, it is sufficient to replace the coercive measures orally or to others capable of threatening the situation. A reasonable period of time must be set to fulfill the obligation.

(2) The threat can be linked to the administrative act through which the act, toleration or Omission is abandoned. It must relate to a specific coercive measure and for each one Commitment separate. A certain amount of penalty is to be threatened.

(3) A new threat due to the same obligation is only permissible if the one initially threatened Coercive measures are unsuccessful. If the restitutor is required to tolerate or refrain from doing so, this can Coercive measures are threatened for every case of violation.

(4) If the action is to be carried out by substitution, the cost amount is in the threat to be provisionally estimated.

§ 333 determination of the means of coercion

If the obligation is not fulfilled within the period specified in the threat or the agent acts If the debtor contravenes the obligation, the tax authority determines the means of coercion.

Section 334

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(1) If a penalty payment imposed on a natural person is irrecoverable, the district court can:
Order the tax authority's application for compulsory replacement after hearing the restitutor, if the Penalty money has been pointed out. If the district court orders replacement compulsory detention, it has one To issue a warrant stating the applicant, the restitutor and the reason for the arrest are designated.

(2) The district court decides at its discretion by decision. That is locally responsible District court in whose district the restitutor resides or, in the absence of a place of residence, his habitual residence. The decision of the district court is subject to the appeal according to §§ 567 bis 577 of the Code of Civil Procedure.

(3) Compulsory replacement is at least one day, at most two weeks. The completion of the Compulsory replacement is based on sections 802g (2) and 802h of the Code of Civil Procedure and sections 171 to 175 and 179 to 186 of the Penal System Act.

(4) If the claim to the penalty payment is time-barred, the detention may no longer be enforced.

Section 335

If the obligation is met after the coercion has been determined, enforcement must be stopped.

2nd subsection

Security enforcement

§ 336 enforcement of collateral

(1) If the obligation to provide collateral is not fulfilled, the tax authority may take appropriate action Pledge collateral.

(2) The enforcement of security must be preceded by a written threat. Sections 262 to 323 are apply accordingly.

Fourth section

costs

Section 337 enforcement costs

(1) In the enforcement proceedings, costs (fees and expenses) are charged. Is the debtor of these costs the enforcement debtor.

(2) No costs are charged for the dunning procedure.

Section 338 Types of Fees

The enforcement proceedings include seizure fees (section 339), removal fees (section 340) and Realization fees (§ 341) charged.

Section 339 garnishment fee

- (1) The garnishment fee is levied for the garnishment of movable property, animals, fruit, which are not yet separated from the ground, from claims and from other property rights.
- (2) The fee arises:
1. as soon as the law enforcement officer has taken steps to execute the enforcement order,
 2. with the delivery of the order, through which a claim or other property right is attached shall be.
- (3) The fee is 26 euros.
- (4) The fee is also charged if

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1. the attachment is averted by payment to the law enforcement officer,
2. Payment is made in another way after the law enforcement officer goes to the site
Has,
3. an attachment attempt has been unsuccessful because attachable objects have not been found, or
4. the attachment in the cases of section 281 (3) of this Act and sections 812 and 851b (1) of the Code of Civil Procedure is omitted.

If the attachment is averted in any other way, no fee will be charged.

Section 340 removal fee

- (1) The removal fee is for the removal of movable items including documents in the Cases of sections 310, 315 (2) sentence 5, sections 318, 321, 331 and 336. This also applies if the Enforcement debtor to the enforcement officer who appeared for enforcement voluntarily.
- (2) Section 339 (2) No. 1 is to be applied accordingly.
- (3) The removal fee is EUR 26. The fee is also charged if the in paragraph 1 can not be found.
- (4) (dropped out)

§ 341 exploitation fee

- (1) The exploitation fee is charged for the auction and other utilization of objects.
- (2) The fee arises as soon as the law enforcement officer or another officer takes steps to carry out the execution of the liquidation order.
- (3) The fee is 52 euros.
- (4) If the exploitation is averted (Section 296 (1) sentence 4), a fee of EUR 26 is charged.

Section 342 majority of debtors

- (1) If enforcement against several debtors, the fees are, even if the law enforcement officer performs multiple enforcement acts on the same occasion, from each enforcement debtor raise.
- (2) If enforcement is carried out against joint and several debtors on the same occasion because of the joint debt, then Garnishment, removal and recovery fees only charged once. The persons referred to in sentence 1 owe the fees as joint and several debtor.

§ 343

(dropped out)

Section 344 expenses

(1) The following expenses are charged:

1. Writing expenses for transcripts not to be issued ex officio or sent by fax; the Writing expenses are independent of the type of production
 - a) for the first 50 pages per page 0.50 euros,
 - b) 0.15 euros for each additional page,
 - c) for the first 50 pages in color EUR 1.00 per page,
 - d) for each additional page in color 0.30 euros.

If electronically stored files are provided instead of transcripts, the expenses are as follows 1.50 euros per file. For those hired in one operation or in one operation on one A maximum of 5 euros will be charged for documents transferred on data carriers. Be for the purpose the provision of electronically stored files documents beforehand on request from the paper form

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transferred into electronic form, the flat rate for writing expenses according to sentence 2 is not less than the flat rate would be in the case of sentence 1,

- 2nd Fees for postal and telecommunications services, except for Local and local telephone services,
- 3rd Fees for deliveries by post with a certificate of delivery; is delivered by the authority (§ 5 of the Administrative Delivery Act), 7.50 euros will be charged,
- 4th Costs of public announcement
5. to those for opening doors and containers, as well as those for searching Amounts to be paid to enforcement debtors,
6. Costs for the transportation, custody and supervision of seized property, costs for the Harvesting of seized fruit and costs for storage, feeding, care and transportation seized animals,
7. Amounts that apply in accordance with the Justice Remuneration and Compensation Act Information providers and experts (section 107) as well as amounts due to trustees (section 318 (5)) are paying
- 7a. Costs charged by a credit institution because a debtor's check does not was redeemed
- 7b. Costs for the transfer of a registered security or for the Reinstatement of bearer paper,
- 8th. other amounts to be paid to third parties due to enforcement measures, in particular Amounts that are due to the replacement or in the case of direct coercion to agents and to Auxiliary persons are paid, and others by executing the immediate constraint or Application of the compulsory replacement costs incurred.

(2) Taxes that the tax authorities owe due to enforcement measures are to be paid as expenses raise.

(3) If things or animals that have been seized by several executors are in one picked up and recycled according to standardized procedures, the expenses incurred in this procedure are increased the execution debtors involved distributed. The special circumstances of the individual case are before all the value, scope and weight of the objects.

Section 345 travel expenses and allowances

In the enforcement proceedings, the law enforcement officer's travel expenses and expenses are covered by Expenses allowances are paid, not to be reimbursed by the enforcement debtor.

Section 346 Incorrect handling, time limit for fixing

(1) Costs that would not have arisen if the item had been handled correctly are not to be charged.

(2) The deadline for recognizing the costs and for canceling and changing the cost estimate is one Year. It begins at the end of the calendar year in which the costs were incurred. One before the deadline The request for cancellation or change can also be met after the deadline.

Seventh part Out-of-court redress procedure

first section admissibility

Section 347

(1) Against administrative acts

1. in tax matters to which this Act applies,

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2. in procedures for the enforcement of administrative acts other than those specified in number 1
Matters, as far as the administrative acts by federal or state tax authorities
are to be enforced in accordance with the provisions of this Act,
3. in public law and professional law matters to which this Act pursuant to Section 164a of the
Tax Advice Act applies,
4. in other matters managed by the tax authorities, insofar as the regulations on the
out-of-court remedies have been or are declared to be applicable by law,

the appeal is admissible as a legal remedy. The objection is also admissible if it is asserted that in the matters referred to in sentence 1 on an application made by the opponent Adoption of an administrative act without giving a reasonable reason within a reasonable period of time has not been decided.

(2) Tax matters are all related to the administration of taxes including tax refunds or otherwise with the application of the tax regulations by the tax authorities related matters, including measures taken by the federal tax authorities the prohibitions and restrictions on the movement of goods across the border; tax matters affairs of administration of financial monopolies alike.

(3) The provisions of Part Seven do not apply to criminal and administrative fine proceedings.

§ 348 exclusion of opposition

The appeal is not admissible

1. against decisions to object (§ 367),
2. in the event of a non-decision on an objection,
3. Against administrative acts of the highest federal and state financial authorities, unless there is a law the opposition procedure prescribes,
4. against decisions in matters of the second and sixth section of the second part of the
Tax Advice Act,
5. (dropped out)
6. in the cases of Section 172 (3).

§ 349

(dropped out)

§ 350 complaint

Only those who lodge an objection are entitled to lodge an objection through an administrative act or its omission to be complained.

§ 351 binding effect of other administrative acts

(1) Administrative acts that change incontestable administrative acts can only be attacked to the extent that the change is sufficient, unless that results from the provisions on the repeal and amendment of Administrative files yields something else.

(2) Decisions in a basic decision (Section 171 (10)) can only be challenged Notification, not also by contesting the subsequent decision.

Section 352 Right to object to a uniform determination

(1) Against notices about the uniform and separate determination of tax bases
Raise an objection:

1. Managing directors appointed to represent or, if such do not exist, the Authorized representatives within the meaning of paragraph 2;
2. if there are no persons according to number 1, each partner, community member or Co-beneficiaries against whom the notice of assessment was or should have been issued;

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3. Even if there are persons according to number 1, former partners, community members or Co-beneficiaries against whom the notice of assessment has been or should have been issued;
4. as far as it is concerned who is involved in the determined amount and how this relates to the distributed to individual participants, everyone who is affected by the findings;
5. as far as it is a question that concerns a participant personally, everyone who through the Findings on the question is touched.

(2) Authorized to object within the meaning of subsection 1 number 1 is the joint recipient in Within the meaning of section 183 (1) sentence 1 or section 6 (1) sentence 1 of the ordinance on separate determination of tax bases according to § 180 para. 2 of the Tax Code of December 19, 1986 (BGBl. I P. 2663). If the parties involved in the determination have not appointed a joint authorized representative, is authorized to object within the meaning of subsection 1 number 1 of the fictitious section 2 or section 183 section 1 183 para. 1 sentence 3 to 5 or according to § 6 para. 1 sentence 3 to 5 of the Ordinance on Separate Determination of taxation bases determined by the tax authority in accordance with section 180 (2) of the tax code Agents; this does not apply to the parties involved in the determination, which are towards the tax authorities object to the recipient's right to object. Sentences 1 and 2 are only applicable if the parties involved in the declaration of assessment or in the call for the designation of a Have been informed about the right of appeal of the receiving agent.

Section 353 Right of appeal of the legal successor

A notification of assessment, a property tax assessment notice or a dismantling or allocation notice is effective about a property tax amount to the legal successor without being announced to him has been (section 182 (2), section 184 (1) sentence 4, sections 185 and 190), the legal successor can only within the lodge an objection for the legal predecessor.

§ 354 waiver of objection

(1) An objection can be dispensed with after the administrative act has been issued. The waiver can also be given when filing a tax return in the event that the tax is not different is determined by the tax declaration. The waiver makes the objection inadmissible.

(1a) As far as tax bases for a mutual agreement or an arbitration procedure according to a contract in In the sense of § 2 can be of importance, an objection can be dispensed with. The basis of taxation to which the waiver should refer must be clearly identified.

(2) The waiver must be declared to the competent tax authority in writing or in writing; he must not contain any further explanations. If the ineffectiveness of the waiver is subsequently claimed, Section 110 (3) applies accordingly.

second part

Procedural rules**§ 355 opposition period**

(1) The objection according to § 347 paragraph 1 sentence 1 is within one month after the announcement of the administrative act to insert. An objection to a tax return must be filed within one month of receipt of the Tax registration with the tax authority, in the cases of § 168 sentence 2 within one month after Become aware of the consent to lodge.

(2) The objection pursuant to Section 347 (1) sentence 2 is unlimited.

Section 356 Instructions on legal remedies

(1) If an administrative act is in writing or electronically, the deadline for lodging the objection begins only if the party concerned about the opposition and the tax authority with which it is to be lodged, their registered office and the the deadline to be observed has been instructed in the form used for the administrative act.

(2) If the instruction has been omitted or given incorrectly, the objection may only be filed within one Year since notification of the administrative act, unless the filing before the end of the year

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was impossible as a result of force majeure or was informed in writing or electronically that a Objection was not given. Section 110 (2) applies mutatis mutandis in the event of force majeure.

Section 357 Filing the opposition

(1) The objection must be submitted in writing or electronically or declared for writing. It is sufficient, if the objection shows who filed the objection. Incorrect labeling of the opposition is harmful
Not.

(2) The objection shall be lodged with the authority whose administrative act is contested or with the one Application for an administrative act has been made. An objection against the finding of tax bases or against the setting of a tax base, can also at the authority responsible for issuing the tax assessment. An objection that is against an administrative act, which an authority on the basis of legal regulation for the responsible Tax authority, can also be attached to the competent tax authority. The written one or electronic attachment to another authority is harmless if the objection before the expiry of the Objection period is submitted to one of the authorities, at which it can be attached according to sentences 1 to 3.

(3) When filing, the administrative act against which the objection is directed should be identified. It should the extent to which the administrative act is contested and requested to be suspended. Further The facts that serve as a reason and the evidence should be given.

footnote

(+++ § 357: For application see Art. 97 § 1 AOEG 1977 +++)

Section 358 Examination of the admissibility requirements

The tax authority appointed to decide on the objection must check whether the objection is admissible, in particular in the prescribed form and deadline. If one of these requirements is lacking, so the opposition must be rejected as inadmissible.

Section 359 participants

Participants in the process are:

1. whoever lodged the objection (appellant),
2. Who was involved in the procedure.

§ 360 involvement in the procedure

(1) The tax authority appointed to decide on the objection may be ex officio or upon application

consult others whose legal interests are affected by the decision under tax law are, in particular those that are liable alongside the taxpayer under tax law. Before the Involvement is heard from the person who lodged the objection.

(2) If a levy is administered for another beneficiary, this person cannot do so be consulted because his interests as taxpayers are affected by the decision.

(3) Are third parties involved in the legal relationship at issue in such a way that the decision also applies to them can only be carried out uniformly, they must be consulted. This does not apply to co-beneficiaries who do not according to § 352 are authorized to appeal.

(4) Those who have been called in to the proceedings can exercise the same rights as those who have the Appealed.

(5) If, in accordance with paragraph 3, the involvement of more than 50 people is considered, the tax authority may order that only those persons are consulted who do so within a certain period apply for. An individual announcement of the arrangement can be waived if the arrangement in the Federal Gazette announced and also published in daily newspapers in the area are widespread, in which the decision is likely to have an impact. The deadline must be at least three months since publication in the Federal Gazette. In the publication in daily newspapers must be informed on which day the deadline expires. For reinstatement in the previous state because

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If the deadline is missed, § 110 applies accordingly. The tax authority is said to be persons affected by the decision noticeably affected, even without an application.

Section 361 Suspension of enforcement

(1) By filing the opposition, the execution of the contested administrative act is subject to the Paragraph 4 not inhibited, in particular the collection of a levy is not delayed. The same applies to Contesting basic notices for the subsequent notices based on them.

(2) The financial authority which has adopted the contested administrative act may enforce the whole or partially suspend; Section 367 (1) sentence 2 applies accordingly. Upon request, the suspension should take place if serious There are doubts as to the legality of the contested administrative act or if it is to be enforced the data subject has an unreasonable hardship that is not required by overriding public interests Episode. If the administrative act has already been executed, the suspension of execution is replaced by Cancellation of enforcement. In the case of tax assessments, the suspension and termination of enforcement are open the tax deducted, minus the tax deductible amounts, the tax deductible Corporation tax and limited to the fixed advance payments; this does not apply if the suspension or cancellation of enforcement appears to be necessary to avert significant disadvantages. The suspension can be from be made dependent on a security deposit.

(3) Insofar as the execution of a basic decision is suspended, the execution of one To suspend subsequent decision. The issuing of a subsequent decision remains permissible. About a security deposit is at to decide on the suspension of a subsequent decision, unless the suspension of the execution of the Basic decision, the security deposit has been expressly excluded.

(4) By filing an objection against the prohibition of the business or the practice of a profession the execution of the contested administrative act is inhibited. The tax authority responsible for the administrative act has enacted, can completely or partially eliminate the inhibitory effect by special arrangement, if it considers it necessary in the public interest; it must justify the public interest in writing. § 367 Paragraph 1 sentence 2 applies accordingly.

(5) The court can only object to the refusal to suspend execution in accordance with Section 69 (3) and (5) sentence 3 of the Financial Court Rules can be called.

Section 362 Withdrawal of opposition

(1) The opposition can be withdrawn until the decision on the opposition has been announced. § 357 paragraphs 1 and 2 apply accordingly.

(1a) As far as tax bases for a mutual agreement or an arbitration procedure according to a contract in The objection to this can be withdrawn to a limited extent within the meaning of Section 2. § 354

Paragraph 1 a sentence 2 applies accordingly.

(2) The withdrawal results in the loss of the objection. Will the ineffectiveness subsequently redemption is asserted, Section 110 (3) applies accordingly.

Section 363 Suspension and suspension of proceedings

(1) The decision depends in whole or in part on the existence or non-existence of a legal relationship which is the subject of a pending litigation or of a court or Administrative authority can be determined, the financial authority can make the decision pending the other Suspend legal disputes or until a decision by the court or administrative authority.

(2) The tax authority may suspend the proceedings with the consent of the appellant, if that is the case important reasons seems appropriate. Is because of the constitutionality of a legal norm or because a legal issue a case before the Court of Justice of the European Union, the Federal Constitutional Court or pending before a supreme federal court, and if the opposition is based on this, that is suspended Opposition proceedings in this regard; this does not apply insofar as the tax is provisional in accordance with section 165 (1) sentence 2 number 3 or number 4 was fixed. With the approval of the supreme tax authority can be announced by public General decree for certain groups of similar cases that appeal proceedings are ordered insofar also in cases other than those mentioned in sentences 1 and 2. The opposition procedure is to continue if the opponent requests it or the tax authority so does the opponent communicates.

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(3) If an application for suspension or suspension of the proceedings is refused or the suspension or suspension revoke the procedure, the unlawfulness of the refusal or the revocation can only be brought by an action against the appeal decision can be enforced.

Section 364 Disclosure of tax documents

As far as it has not yet happened, the parties concerned have the documents of taxation on request or, if the reason for the objection gives reason to disclose ex officio.

Section 364a Discussion of the factual and legal status

(1) At the request of an appellant, the tax authority should before Discuss the factual and legal status. Other participants can be invited to do this if the tax authority so considers relevant. The tax authority can also do this and others without requesting an opposition Invite participants to a discussion.

(2) The tax authority may refrain from discussing with more than ten participants. Order the participants a common representative within a reasonable period of time determined by the tax authority, the The factual and legal status can be discussed with this.

(3) The parties involved can be represented by a proxy. You can also go to Discussion if the tax authority considers it relevant.

(4) The appearance cannot be forced according to § 328.

Section 364b Setting a deadline

(1) The tax authority may set a time limit for the opponent

1. to state the facts by which he complains or disregards them feels,
2. to explain certain points requiring clarification,
3. to designate evidence or to present documents, insofar as he is obliged to do so.

(2) Declarations and evidence that are only presented after the deadline set in paragraph 1 has expired, are not to be considered. Section 367 (2) sentence 2 remains unaffected. If the deadline is exceeded, § 110 applies corresponding.

(3) The appellant must be informed of the legal consequences under paragraph 2 by setting a time limit.

Section 365 application of procedural rules

- (1) For the procedure regarding the objection, the provisions that apply to the issuance of the contested or coveted administrative act.
- (2) In the cases of section 93 (5), section 96 (7) sentence 2 and sections 98 to 100, the parties involved and their Give authorized representatives and assistants (Section 80) the opportunity to participate in the taking of evidence.
- (3) If the contested administrative act is amended or replaced, the new administrative act becomes the subject of opposition proceedings. Sentence 1 applies accordingly if
1. an administrative act is corrected in accordance with Section 129 or
 2. an administrative act replaces a contested ineffective administrative act.

footnote

(+++ § 365 Paragraph 3 Clause 2 No. 1: For application see Art. 97 § 18 Paragraph 4 AOEG 1977 +++)

Section 366 Form, content and granting of the appeal decision

The appeal decision must be justified, provided with information on legal remedies and the parties involved to be given in writing or electronically.

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footnote

(+++ § 366: For application see Art. 97 § 1 AOEG 1977 +++)

Section 367 Decision on Objection

- (1) The tax authority which issued the administrative act decides on the objection
Appeal decision. If another tax authority subsequently became responsible for the tax case, then this financial authority decides; Section 26 sentence 2 remains unaffected.
- (2) The tax authority, which decides on the objection, must re-examine the matter in full.
The administrative act may also be changed to the detriment of the opponent if he is on the Possibility of an improving decision, stating reasons and giving him an opportunity has been given to comment on this. An appeal decision is only required to the extent that Tax authority does not remedy the objection.
- (2a) The tax authority can decide in advance on parts of the objection if this is relevant. She has in of this decision to determine which parts should not become permanent.
- (2b) Pending appeals, one from the Court of Justice of the European Union, from the Federal Constitutional Court or legal issues decided by the Federal Finance Court and those after the outcome of the proceedings can not be remedied before these courts can be rejected in this respect by general order become. The highest financial authority is responsible for issuing the general decree. The General decrees are in the Federal Tax Gazette and on the website of the Federal Ministry of Finance to publish. It applies on the day after the Federal Tax Gazette is published in which it is published. as announced. In derogation from Section 47 (1) of the Financial Court Regulations, the time limit for action ends upon expiry one year after the announcement date. Section 63 (1) no. 1 of the Financial Court Regulations also applies insofar as Objection was rejected by a general injunction according to sentence 1.
- (3) Is the objection against an administrative act, which an authority based on legal regulation for the competent tax authority, the competent tax authority decides on the objection.
The authority acting for the responsible financial authority is also entitled to remedy the objection.

footnote

(+++ § 367 Abs. 2b: For application see Art. 97 § 18a Abs. 12 AOEG 1977 +++)

§ 368

(dropped out)

Eighth part
Penalty and fine regulations,
Criminal and fine proceedings

first section
Criminal law

Section 369 Tax Offenses

(1) Tax crimes (customs crimes) are:

1. Acts that are punishable under the tax laws,
2. the ban break,
3. counterfeiting of stamps and their preparation, insofar as the deed concerns tax stamps,
4. the favor of a person who has committed an act in accordance with numbers 1 to 3.

(2) The general laws on criminal law apply to tax crimes insofar as the penal provisions of the Tax laws do not specify otherwise.

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Section 370 tax evasion

(1) Whoever is punished with imprisonment of up to five years or a fine

1. Incorrect or incorrect to the tax authorities or other authorities regarding taxable facts provides incomplete information,
2. leaves the tax authorities ignorant of tax-relevant facts, or
3. Breaches the use of tax symbols or tax stamps contrary to duty

thereby reducing taxes or gaining unjustified tax benefits for yourself or another.

(2) The attempt is punishable.

(3) In particularly severe cases, the sentence is imprisonment from six months to ten years. A particularly serious case is usually when the offender

1. to a large extent reduce taxes or gain unjustified tax benefits,
2. his powers or his position as a public official or European public official (§ 11 paragraph 1 number 2a of the Criminal Code),
3. the help of a public official or European public official (§ 11 paragraph 1 number 2a of the Criminal Code) who misuses his powers or position,
4. Taxes reduced or not continued using counterfeit or falsified documents justified tax benefits obtained,
5. as a member of a gang that has combined to continue to commit acts under paragraph 1, Sales or excise taxes reduced or unjustified sales or excise benefits acquired or
6. a third-country company within the meaning of Section 138 (3), to which he alone or together with related parties directly or indirectly within the meaning of § 1 paragraph 2 of the Foreign Tax Act can exercise a dominant or determining influence, for tax concealment more significant Use facts and continue to cut taxes or unjustified tax benefits acquired.

(4) Taxes are particularly reduced if they are not, not set in full or not set in time become; this also applies if the tax is determined provisionally or subject to review or a tax declaration is equivalent to a tax assessment subject to verification. Tax benefits

are also tax credits; Unjustified tax benefits have been obtained insofar as they have been wrongly granted or be left. The requirements of sentences 1 and 2 are also met if the tax on the fact relates, would have been reduced for other reasons or would have had the tax benefit for other reasons can be claimed.

(5) The deed can also be committed with respect to such goods, their import, export or transit forbidden is.

(6) Paragraphs 1 to 5 shall also apply if the act relates to import or export taxes that are managed by another member state of the European Union or by a member state of the European Free Trade Association or a country associated with it. The same applies if the act is based on value added tax or on the goods specified in Article 1 paragraph 1 of Council Directive 2008/118 / EC of 16 December 2008 on the general excise system and repealing Directive 92/12 / EEC (OJ L 9, 14.1.2009, p. 12) refers to the harmonized excise duties mentioned by another Member State of the European Union.

(7) Paragraphs 1 to 6 apply regardless of the law of the crime scene for acts that are outside the Scope of this law are committed.

Section 370a

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Section 371 voluntary disclosure in the case of tax evasion

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(1) Anyone who is completely incorrect about all tax offenses of a tax type to the tax authority Information corrected, the incomplete information supplemented or the omitted information made up for is due to of these tax crimes are not punished under Section 370. The information must include all statute-barred tax offenses a tax type, but at least for all tax offenses of a tax type within the last ten Calendar years take place.

(2) Impunity does not apply if

1. in the case of one of the statute-barred tax crimes brought to self-disclosure before the correction, supplement or catch up
 - a) the person involved in the act, his representative, the beneficiary within the meaning of § 370 paragraph 1 or whose representative has been notified of an examination order pursuant to Section 196, limited to the factual and time scope of the announced external audit, or
 - b) the person involved in the offense or his representative to initiate criminal or administrative fine proceedings has been announced or
 - c) an official of the tax authority has appeared for tax purposes, limited to the factual and time scope of the external examination, or
 - d) an official has appeared to investigate a tax crime or tax offense or
 - e) an official of the tax authority for a sales tax review according to § 27b of the Sales tax law, a wage tax review according to § 42g of the income tax law or a review of other tax regulations has appeared and has shown itself or
2. one of the tax offenses at the time of the correction, addition or make-up in full or on Part had already been discovered and the perpetrator knew this or, if the situation was properly assessed had to calculate
3. the tax reduced in accordance with section 370 (1) or that obtained for himself or another justified tax benefit exceeds EUR 25,000 per offense, or
4. there is a particularly serious case mentioned in section 370 subsection 3 sentence 2 numbers 2 to 6.

The exclusion of impunity according to sentence 1 number 1 letter a and c does not prevent the submission of a Correction according to paragraph 1 for tax offenses not covered by sentence 1 number 1 letters a and c a tax type.

(2a) As far as tax evasion by violation of the obligation to submit a complete timely and correct VAT registration or wage tax registration has been committed, impunity occurs notwithstanding paragraphs 1 and 2 sentence 1 number 3 in self-disclosures to the extent that the Perpetrators corrected the incorrect information, the incomplete information, in relation to the responsible tax authority Information supplemented or the omitted information made up for. Paragraph 2 sentence 1 number 2 does not apply if The discovery of the fact is based on a VAT return or income tax return was made up or corrected. Sentences 1 and 2 do not apply to tax returns that relate to the Get calendar year. For the completeness of voluntary self-disclosure with regard to the calendar year related tax filing is the correction, completion or rescheduling of pre-filing related to the Calendar year concerns subsequent periods, not required.

(3) If tax reductions have already occurred or tax advantages have been obtained, then the deed occurs Involved in impunity only if he has evaded the taxes evaded in his favor that Evidence of evasion according to § 235 and the interest according to § 233a, insofar as it relates to the evasion interest according to § 235 Paragraph 4 can be credited within the reasonable period specified for him. In the cases of Paragraph 2a sentence 1 applies sentence 1 with the proviso that the timely payment of interest according to § 233a or § 235 is irrelevant.

(4) If the notification provided for in § 153 is duly and properly submitted, a third party who refrained from making the declarations referred to in Section 153 or made incorrect or incomplete statements, not prosecuted unless he or his representative previously initiated a criminal or Fines proceedings for the crime have been announced. If the third party acted for his own benefit, then so Paragraph 3 applies accordingly.

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Section 372

- (1) A ban is committed by anyone who imports, exports or carries out objects contrary to a prohibition.
- (2) The offender will be punished according to § 370 paragraph 1, 2 if the act is not in other regulations than Violation of an import, export or transit ban is subject to punishment or a fine.

Section 373 Commercial, violent and gang-like smuggling

(1) Anyone who commercially evades import or export taxes or commercially through contraventions Bannbruch against monopoly regulations is imprisoned from six months to ten years fined. In less severe cases, the sentence is a prison sentence of up to five years or a fine.

(2) Likewise, whoever

1. Commits an evasion of import or export duty or breaks a ban in which he or she other party has a firearm with them,
2. Commits an evasion of import or export duty or breaks a ban in which he or she another person carries a weapon or any other tool or means to withstand the resistance of one prevent or overcome others through violence or threat of violence, or
3. as a member of a gang that is committed to continuing to evade import or Export duties or the breach of the ban, commits such an act.

(3) The attempt is punishable.

(4) Section 370 Paragraph 6 Clause 1 and Paragraph 7 applies accordingly.

Section 374

(1) Who products or goods in terms of their excise duties or import and export taxes Article 5, paragraphs 20 and 21 of the Union Customs Code evaded or ban breach under Section 372 (2), Section 373 has been committed, bought or otherwise procured for himself or a third party, sold or helps to sell, in order to enrich himself or a third party, he is punished with imprisonment of up to five years or a fine.

(2) If the perpetrator acts commercially or as a member of a gang that is committed to the continued inspection of

Offenses referred to in paragraph 1, the sentence is imprisonment from six months to ten years. In less severe cases, the sentence is imprisonment of up to five years or a fine.

(3) The attempt is punishable.

(4) Section 370 subsections 6 and 7 apply accordingly.

Section 375 secondary consequences

(1) In addition to a prison sentence of at least one year

1. tax evasion,
2. Ban break according to § 372 para. 2, § 373,
3. Tax stealing or
4. favoring a person who has committed an act in accordance with numbers 1 to 3,

the court may have the ability to hold public office, and the ability to exercise public election rights to obtain, deny (Section 45 (2) of the Criminal Code).

(2) Is tax evasion, a ban under section 372 (2), section 373 or a tax theft committed?
been so

1. the products, goods and other things on which evasion of excise duty or
Import and export duties in accordance with Article 5, Numbers 20 and 21 of the Union Customs Code, the ban
or relates to the tax theft, and
2. the means of transport that have been used for the deed,

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be drafted. Section 74a of the Criminal Code applies.

Section 375a Relationship to criminal law confiscation

The expiry of a claim from the tax liability by statute of limitations according to § 47 stands for a confiscation unlawfully obtained crime proceeds according to §§ 73 to 73c of the Criminal Code.

Section 376

(1) In the cases of particularly serious tax evasion mentioned in Section 370 Paragraph 3 Sentence 2 Numbers 1 to 6 the limitation period is ten years; Section 78b paragraph 4 of the Criminal Code applies accordingly.

(2) The limitation period for the pursuit of a tax crime is also interrupted by the accused the initiation of the fine proceedings is announced or this announcement is ordered.

(3) Notwithstanding section 78c subsection 3 sentence 2 of the Criminal Code, the statute of limitations stipulates in section 370 subsection 3 sentence 2 number 1 up to 6 cases of particularly severe tax evasion, the persecution at the latest if since then in § 78a of the time specified in the Penal Code elapsed two and a half times the statutory limitation period is.

second part

Fines regulations

Section 377 tax offenses

(1) Tax Offenses (Customs Offenses) are violations that are under this Act or can be fined by tax laws.

(2) The provisions of Part One of the Law on Unfair Tax Offenses apply Administrative offenses, unless the fine provisions of this law or the tax laws do otherwise determine.

Section 378 Careless tax reduction

(1) Anyone who acts as a taxpayer or when performing the affairs of a Taxpayers lightly commit one of the acts described in section 370 (1). Section 370 (4) to (7) apply

corresponding.

(2) The administrative offense can be punished with a fine of up to fifty thousand euros.

(3) A fine is not imposed if the perpetrator provides the incorrect information to the tax authority corrected, supplemented the incomplete information or made up for the omitted information before him or his representative has been informed of the initiation of criminal or administrative fine proceedings for the crime is. If tax reductions have already occurred or tax advantages have been achieved, a fine will not be imposed determined if the offender reduced the taxes that were actually reduced in his favor within the specified limits paid within a reasonable period. Section 371 (4) applies accordingly.

Section 379

(1) Anyone who acts intentionally or recklessly acts contrary to regulations

1. Issues supporting documents which are factually incorrect,
2. puts documents on the market for a fee,
3. According to the law, business transactions or business transactions that are subject to booking or recording, or not factually incorrectly records or has recorded, booked or has been recorded,
4. Contrary to Section 146a paragraph 1 sentence 1, does not use a system mentioned there or does not use it correctly,
5. contrary to § 146a paragraph 1 sentence 2 does not or does not properly protect a system mentioned there or
6. Contrary to § 146a paragraph 1 sentence 5 commercially a system or one mentioned there
Software advertises or puts it on the market

thereby making it possible to reduce taxes or gain unjustified tax benefits. Sentence 1 No. 1 applies even if import and export taxes can be reduced by another Member State

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are managed by the European Union or are owned by a country that is responsible for goods from the European Union Union granted preferential treatment on the basis of an association or preferential agreement; Section 370 para. 7 applies accordingly. The same applies if the deed refers to sales taxes made by another Member State of the European Union.

(2) Anyone who acts intentionally or recklessly acts contrary to regulations

1. the obligation to notify according to § 138 paragraph 2 sentence 1 not, not completely or not in time comply,
- 1a. contrary to § 144 paragraph 1 or paragraph 2 sentence 1, in each case also in connection with paragraph 5, one
Recording not, not correctly or not completely created,
- 1b. a legal regulation according to § 117c paragraph 1 or an enforceable order based on a
contravenes such an ordinance insofar as the ordinance applies to a particular
Factual reference to this regulation on fines,
- 1c. contrary to § 138a paragraph 1, 3 or 4 a transmission of the country-related report or contrary
Section 138a (4) sentence 3 fails to notify, not in full or in time (Section 138a (6))
power,
- 1d. the notification obligation according to § 138b paragraphs 1 to 3 not, not completely or not in time
comply,
- 1e. contrary to § 138d paragraph 1, contrary to § 138f paragraph 1, 2, 3 sentence 1 numbers 1 to 7 and 9 and 10 or
contrary to section 138h (2), not a communication on cross-border tax structuring or
does not provide in time or does not fully disclose available information,
- 1f. contrary to § 138g paragraph 1 sentence 1 or contrary to § 138h paragraph 2 the information is not, not correct, not
fully or not in time,
- 1g. contrary to § 138k sentence 1 in the tax return the indication of the realized by him
cross-border tax structuring not, not correctly, not completely or not in time
power,
- 2nd violated the obligations under § 154 paragraphs 1 to 2c.

(3) Anyone who intentionally or negligently contravenes a requirement pursuant to Section 120 (2) No. 4

which has been attached to an administrative act for the purpose of special tax supervision (sections 209 to 217).

(4) The administrative offense under paragraph 1 sentence 1 number 1 and 2, paragraph 2 number 1a, 1b and 2 as well as paragraph 3 can be punished with a fine of up to 5,000 euros if the act is not punished in accordance with Section 378 can be.

(5) The administrative offense under paragraph 2 number 1c can be punished with a fine of up to 10,000 euros if the act cannot be punished according to § 378.

(6) The administrative offense pursuant to paragraph 1 sentence 1 numbers 3 to 6 can result in a fine of up to 25,000 euros will be punished if the act cannot be punished in accordance with Section 378.

(7) The administrative offense referred to in paragraph 2 number 1 and 1d to 1g can result in a fine of up to 25,000 euros will be punished if the act cannot be punished in accordance with Section 378.

footnote

(+++ § 379: For application see Art. 97 §§ 30, 32 and 33 AOEG 1977 +++)

§ 380 endangering withholding taxes

(1) Anyone who acts willfully or carelessly undertakes his duty to deduct tax amounts to withhold and to discharge, not, not completely or not in time.

(2) The administrative offense can be punished with a fine of up to twenty-five thousand euros if the act cannot be punished in accordance with Section 378.

Section 381 Excise duty

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(1) Anyone who acts intentionally or recklessly in the excise duty laws or the legal decrees issued for this purpose

1. about the obligations imposed on the preparation, securing or review of taxation,
2. about packaging and labeling of excise goods or goods containing such
Contain products, or about traffic or usage restrictions for such products or
Goods or

3. on the consumption of untaxed goods in the free ports

contravenes, as far as the excise tax laws or the decrees issued for one refer to this provision on fines for certain facts.

(2) The administrative offense can be punished with a fine of up to five thousand euros if the Action cannot be punished according to § 378.

footnote

(+++ § 381 Abs. 1: For application see Art. 97 § 20 AOEG 1977 +++)

Section 382 Endangering import and export duties

(1) Anyone who acts as a dutiful person or in the performance of a dutiful person's business acts in violation of the law intentional or negligent customs regulations, the legal ordinances issued for this purpose or the ordinances of the Council of the European Union or the European Commission, which

1. for the customs registration of goods traffic across the border of the customs territory of the European Union as well as across the free zone boundaries,
2. for the placing of goods in a customs procedure and its implementation or for obtaining one other customs provisions for goods,
3. for the free zones, the area close to the border and those subject to border supervision
Areas

apply to the extent that the customs regulations, the relevant regulations or the ordinances issued on the basis of paragraph 4 apply to

refer to this provision on fines for a specific fact.

(2) Paragraph 1 shall also apply insofar as the customs regulations and the ordinances issued for them Excise duties apply accordingly.

(3) The administrative offense can be punished with a fine of up to five thousand euros if the Action cannot be punished according to § 378.

(4) The Federal Ministry of Finance may, by means of legal ordinances, the facts of the ordinances the Council of the European Union or the European Commission, which according to paragraphs 1 to 3 as Administrative offenses can be punished with fines, insofar as this is necessary for the implementation of these Legislation is required and the facts require presentation, demonstration, storage or Treatment of goods, for the submission of declarations or advertisements, for the recording of transcripts as well for completing or submitting customs documents or for making notes in such documents affect.

footnote

(+++ § 382 Abs. 1: For application see Art. 97 § 20 AOEG 1977 +++)

Section 383 Inadmissible acquisition of tax refund and remuneration claims

(1) Anyone who, contrary to Section 46 Paragraph 4 Sentence 1, acquires reimbursement or remuneration acts in violation of the law.

(2) The administrative offense can be punished with a fine of up to fifty thousand euros.

Section 383a

Section 383b breach of duty when transmitting power of attorney

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(1) Anyone who acts intentionally or recklessly by the tax authorities acts contrary to regulations

1. contrary to Section 80a (1) sentence 3, transfers incorrect proxy data or
2. contrary to section 80a (1) sentence 4, the revocation or the modification of a communication sent in accordance with section 80a (1) Power of attorney not communicated immediately by the power of attorney.

(2) The administrative offense can be punished with a fine of up to ten thousand euros.

footnote

(+++ § 383b: For application see Art. 97 § 1 AOEG 1977 +++)

§ 384 limitation of persecution

The prosecution of tax offenses in accordance with sections 378 to 380 expires after five years.

Section 384a violations pursuant to Article 83 paragraphs 4 to 6 of Regulation (EU) 2016/679

(1) There are no provisions of this Act and the tax laws on tax offenses Application, insofar as Article 83 of Regulation (EU) 2016/679 applies directly to an infringement or according to § 2a paragraph 5 applies accordingly.

(2) For violations pursuant to Article 83 paragraphs 4 to 6 of Regulation (EU) 2016/679 in the scope of this § 41 of the Federal Data Protection Act applies accordingly.

(3) A notification under Article 33 of Regulation (EU) 2016/679 and a notification under Article 34 Paragraph 1 of Regulation (EU) 2016/679 may be used in criminal or administrative fine proceedings against the person who is required to report Person or one of their relatives referred to in Section 52 (1) of the Code of Criminal Procedure only with their consent the reportable person.

(4) None against financial authorities and other public bodies within the scope of this law Fines imposed in accordance with Article 83 paragraphs 4 to 6 of Regulation (EU) 2016/679.

Third section

Criminal proceedings

1. subsection

General regulations

Section 385 Applicability of procedural regulations

(1) Unless otherwise specified, the following applies to criminal proceedings for tax crimes determine the general laws on criminal proceedings, namely the Code of Criminal Procedure, the Court constitution law and the youth court law.

(2) The provisions of this section applicable to tax offenses, with the exception of Section 386 (2) as well as §§ 399 to 401, are suspected of having committed a criminal offense that is a tax significant facts towards the tax authority or another authority on obtaining Asset advantages is directed and does not violate any tax criminal law, apply accordingly.

Section 386 Responsibility of the tax authorities for tax offenses

(1) If a tax crime is suspected, the tax authority determines the facts. Tax authority in The meaning of this section are the main customs office, the tax office, the Federal Central Tax Office and the Family fund.

(2) The tax authority conducts the investigation within the limits of Section 399 (1) and Sections 400, 401 independently if the deed

1. represents only a tax crime or

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2. at the same time violates other criminal laws and violates church taxes or other public Legal levies related to tax bases, tax amounts or tax amounts tie in.

(3) Paragraph 2 does not apply as soon as an arrest warrant or an arrest against an accused Placement order has been issued.

(4) The tax authority can hand over the criminal case to the public prosecutor's office at any time. The prosecutor can pull the criminal case at any time. In both cases, the public prosecutor can agree with return the criminal case to the tax authority.

Section 387

(1) The tax authority, which administers the tax concerned, is responsible.

(2) The jurisdiction according to paragraph 1 can by ordinance of a financial authority in the area of several Financial authorities are transferred, insofar as this takes into account the economic or traffic conditions, the structure of the administrative authorities or other local needs appears appropriate. The As far as the tax authority is a state authority, the state government issues the ordinance the Federal Ministry of Finance. The ordinance of the Federal Ministry of Finance is not required the approval of the Federal Council. The Federal Ministry of Finance can authorize the sentence 1 by ordinance, which does not require the consent of the Federal Council, to a higher federal authority transfer. The state government can authorize the supreme responsible for financial management State authority transferred.

Section 388

(1) The local tax authority is

1. in whose district the tax crime was committed or discovered,
2. who is responsible for tax matters at the time the criminal proceedings are initiated, or

3. in whose district the accused is domiciled at the time the criminal proceedings are initiated.

(2) If the accused's place of residence changes after the initiation of criminal proceedings, so too Local tax authority in whose district the new residence is located. The same applies if the jurisdiction of the tax authority for the tax issue changes.

(3) If the accused has no place of residence within the geographical scope of this law, the Responsibility is also determined by the usual place of residence.

Section 389 Related criminal matters

For coherent criminal cases, individually according to § 388 on the responsibility of various financial authorities would belong to each of these tax authorities. Section 3 of the Code of Criminal Procedure applies accordingly.

Section 390 Multiple jurisdiction

(1) If several financial authorities are responsible in accordance with sections 387 to 389, the financial authority is entitled to who initiated criminal proceedings first because of the crime.

(2) At the request of this financial authority, another competent financial authority has the criminal case take over if this appears to be relevant for the investigation. In cases of doubt, the authority decides who is subordinate to the requested tax authority.

Section 391 Competent Court

(1) If the district court has substantive jurisdiction, the district court in whose district the district court is competent Regional court has its seat. This applies to the preparatory procedure, without prejudice to any further regulation in accordance with section 58 (1) of the Court Constitution Act, only for the consent of the court in accordance with section 153 (1) and section 153a paragraph 1 of the Code of Criminal Procedure.

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(2) The state government can regulate the jurisdiction by way of regulation, in deviation from paragraph 1 sentence 1, as far as this takes into account the economic or traffic conditions, the structure of the administrative authorities or other local needs appear appropriate. The state government can grant this authorization to the State judicial administration transferred.

(3) Criminal cases for tax offenses should be assigned to a specific department at the district court become.

(4) Paragraphs 1 to 3 also apply if the procedure does not only deal with tax crimes; she However, do not apply if the same act constitutes a criminal offense under the Narcotics Act, and not for tax crimes that affect vehicle tax.

§ 392 defense

(1) In deviation from Section 138 (1) of the Code of Criminal Procedure, tax advisors, tax representatives, Chartered accountants and sworn accountants are elected defenders, insofar as the tax authority does so Conducts criminal proceedings independently; moreover, they can only do the defense in association with one Lawyer or a legal teacher at a German university within the meaning of the University Framework Act lead to the office of judge with qualifications.

(2) Section 138 (2) of the Code of Criminal Procedure remains unaffected.

Section 393 Relationship between criminal proceedings and taxation proceedings

(1) The rights and obligations of taxpayers and the tax authority in the taxation process and in criminal proceedings comply with the regulations applicable to the respective proceedings. in the However, taxation procedures are not permitted (§ 328) against the taxpayer, if this would force him to commit himself because of a tax crime he committed or Tax offense. This always applies if against him because of such an act Criminal proceedings have been initiated. The taxpayer is to be informed of this if there is reason to do so.

(2) As far as the public prosecutor or the court in criminal proceedings from the tax files facts or evidence becomes known to the taxpayer of the tax authority prior to initiating criminal proceedings or in ignorance of the initiation of criminal proceedings in the fulfillment of tax law obligations, this knowledge against him may not be used to prosecute an act that is not a tax crime is. This does not apply to crimes in whose pursuit an overriding public interest (Section 30 (4) No. 5) consists.

(3) Findings that the tax authority or the public prosecutor are lawful under criminal law Investigations can be used in the taxation process. This also applies to Findings that are subject to letter, post and telecommunications secrecy, insofar as the tax authorities do so has won lawfully in the context of its own criminal investigation or to the extent that it is in accordance with the regulations the Criminal Procedure Code may provide information to the tax authorities.

§ 394 transfer of ownership

A stranger who was caught red-handed in a tax crime but escaped has things left behind and have these things been confiscated or otherwise seized because they were confiscated can become the property of the state after one year if the owner of things is unknown and the tax authority through a public notice of the impending Loss of property has indicated. Section 10 (2) sentence 1 of the Administrative Delivery Act is with the Provided that instead of a notification the notice according to sentence 1 or is published. The period begins with the posting of the announcement.

Section 395 Inspection of files by the tax authority

The tax authority is authorized to keep the files that are available to the court or in the event of charges being brought to be presented, to be inspected and to be inspected of confiscated or otherwise seized objects. The files will be sent to the tax authority for inspection upon request.

Section 396 Suspension of proceedings

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(1) The assessment of the act as tax evasion depends on whether there is a tax claim or whether it is tax shortened or whether unjustified tax benefits have been obtained, the criminal proceedings can be suspended, until the taxation process is legally completed.

(2) The public prosecutor decides on the suspension in the preliminary investigation, in the post-trial procedure Filing the public suit the court that is dealing with the matter.

(3) The limitation period is suspended during the stay of the proceedings.

2nd subsection

Preliminary investigation

I.

General

Section 397 Initiation of criminal proceedings

(1) The criminal proceedings are initiated as soon as the tax authority, the police, the public prosecutor, one of their Investigators or the criminal judge takes a measure that is visibly aimed at someone to prosecute for a tax offense.

(2) The measure is to be noted in the files immediately, stating the time.

(3) The accused must be informed of the initiation of criminal proceedings at the latest when requested to do so will present facts or provide documents that are related to the offense he committed is suspicious.

Section 398 discontinuation due to insignificance

The prosecutor can exempt from pursuing tax evasion where only a minor Tax reduction has occurred or only low-value tax benefits have been obtained, even without consent of the court responsible for opening the main proceedings if the offender's guilt is negligible would be considered and there is no public interest in the persecution. This applies to the procedure a tax stealing company in accordance with section 374 and a beneficiary of a person who is one of the persons listed in section 375 (1) no has committed such acts accordingly.

Section 398a refraining from persecution in special cases

(1) In cases where impunity does not occur only because of § 371 paragraph 2 sentence 1 number 3 or 4, the pursuit of a tax crime if the person involved in the act determined it within one reasonable time

1. the taxes evaded in his favor, the evasion interest according to § 235 and the Interest according to § 233a, insofar as they count towards the evasion interest according to § 235 paragraph 4, paid and
2. pays an amount of money in favor of the state treasury:
 - a) 10 percent of the tax evaded if the amount evaded does not exceed 100,000 euros,
 - b) 15 percent of the evaded tax if the amount evaded exceeds 100,000 euros and Does not exceed EUR 1,000,000,
 - c) 20 percent of the evaded tax if the amount evaded exceeds 1 million euros.

(2) The assessment of the amount of the evasion is based on the principles in § 370 paragraph 4.

(3) The resumption of a procedure concluded under paragraph 1 is permitted if the tax authority recognizes that the information in the voluntary declaration was incomplete or incorrect.

(4) The amount of money paid in accordance with paragraph 1 number 2 will not be reimbursed if the legal consequence of paragraph 1 does not occur. However, the court can apply this amount to a fine imposed for tax evasion count.

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II.

Tax authority procedures for tax crimes

Section 399 Rights and duties of the tax authority

(1) If the tax authority carries out the investigation independently on the basis of Section 386 (2), then the rights and obligations of the public prosecutor in the investigation.

(2) If a financial authority is responsible for the area of several financial authorities in accordance with Section 387 (2) transferred, so the right and the duty of these financial authorities remain unaffected, at the suspicion of one To investigate the facts of the tax offense and to take all orders that cannot be postponed in order to To prevent darkening of the thing. You can seizures, emergency sales, searches, Investigations and other measures according to those applicable to investigators of the public prosecutor's office Order provisions of the Code of Criminal Procedure.

Section 400 Application for a penalty order

If the investigation provides sufficient reason to bring the public action, the tax authority will apply the judge issuing a criminal warrant if the criminal case is for treatment in the criminal warrant procedure seems appropriate; if this is not the case, the tax authority presents the files to the public prosecutor.

Section 401 Application for ordering secondary effects in an independent process

The tax authority can request that the recovery be ordered independently or a fine against a legal person or association of persons independently (§§ 435, 444 para. 3 of the Criminal Procedure Code).

III.

Position of the tax authority in the public prosecutor's proceedings

Section 402 General rights and obligations of the tax authority

(1) If the public prosecutor conducts the investigation, the otherwise responsible tax authority has the same rights and obligations as the police authorities under the Code of Criminal Procedure and the Powers pursuant to Section 399 (2) sentence 2.

(2) If a financial authority is responsible for the area of several financial authorities in accordance with Section 387 (2) transferred, paragraph 1 applies to each of these financial authorities.

Section 403

(1) If the public prosecutor or the police carry out investigations relating to tax crimes, the otherwise competent tax authority authorized to participate. The place and time of the investigative actions should be yours be communicated in good time. The representative of the tax authority is allowed to ask questions to accused persons, witnesses and to provide experts.

(2) Paragraph 1 applies mutatis mutandis to such judicial negotiations, in which the public prosecutor also Presence is permitted.

(3) The otherwise competent tax authority is the indictment and the application for a criminal order to communicate.

(4) If the public prosecutor considers terminating the proceedings, the otherwise competent tax authority has to do so Listen.

IV.

Tax and customs searches

Section 404 Tax and Customs Investigation

The authorities of the customs investigation service and the departments of the State tax authorities and their officials have the same rights in criminal proceedings for tax crimes

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and duties such as the authorities and police officers under the provisions of the Code of Criminal Procedure. The bodies designated in sentence 1 have the powers pursuant to Section 399 (2) sentence 2 as well as the authority to Review of the documents of the person affected by the search (Section 110 (1) of the Code of Criminal Procedure); your Officials are investigators of the public prosecutor's office.

V.

Compensation for witnesses and experts

Section 405 Compensation for witnesses and experts

If the tax authority uses witnesses and experts for evidence, they will receive compensation or remuneration under the Justice Remuneration and Compensation Act. This also applies in the cases of § 404.

3rd subsection

Judicial proceedings

Section 406 Participation of the tax authorities in the criminal order procedure and in the independent procedure

(1) If the tax authority has applied for a penalty order, it shall take away the rights and obligations of the Prosecutor true, as long as not according to § 408 paragraph 3 sentence 2 of the Code of Criminal Procedure scheduled or an objection to the penalty order is raised.

(2) Has the tax authority made the application to order the collection independently or to impose a fine to independently determine a legal person or association of persons (Section 401), it takes away the rights and duties of the public prosecutor's office, unless a hearing is requested or by the court is arranged.

Section 407 involvement of the tax authorities in other cases

(1) The court gives the tax authority the opportunity to put forward the points of view from its point of view are important for the decision. This also applies if the court considers closing the proceedings. The date for the main hearing and the date for questioning by a commissioned or requested Judges (Sections 223, 233 of the Code of Criminal Procedure) are notified to the tax authority. Your representative will receive in the main hearing on request. He is allowed to ask questions to the accused, witnesses and Experts to judge.

(2) The judgment and other decisions concluding the procedure are to be communicated to the tax authority.

4. subsection costs of the process

Section 408 costs of the proceedings

Necessary expenses of a party within the meaning of Section 464a (2) No. 2 of the Code of Criminal Procedure are in the Criminal proceedings for a tax offense including the legal fees and expenses of a tax advisor, Tax representatives, auditors or sworn accountants. Are fees and expenses not regulated by law, you can up to the amount of the statutory fees and expenses Attorney will be reimbursed.

Fourth section Fine proceedings

Section 409 Competent administrative authority

In the event of tax irregularities, the responsible administrative authority within the meaning of Section 36 (1) No. 1 of the Law on administrative offenses, the competent financial authority pursuant to Section 387 (1). Section 387 (2) applies corresponding.

Section 410 Supplementary regulations for the fine procedure

(1) In addition to the procedural provisions of the Law on, the fine proceedings apply Administrative offenses accordingly:

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1. §§ 388 to 390 on the responsibility of the tax authority,
- 2nd Section 391 on the jurisdiction of the court,
- 3rd Section 392 on defense,
- 4th Section 393 on the relationship between criminal proceedings and taxation proceedings,
5. Section 396 on the suspension of proceedings
6. Section 397 on the initiation of criminal proceedings,
7. Section 399 (2) on the rights and obligations of the tax authority,
- 8th. sections 402, 403 (1), (3) and (4) on the position of the tax authority in the public prosecutor's proceedings,
9. Section 404 sentences 1 and 2 first half sentence on tax and customs searches,
10. Section 405 on compensation for witnesses and experts,
11. Section 407 on the participation of the tax authority and
12. Section 408 on the costs of the proceedings.

(2) Does the tax authority pursue a tax crime that is related to a tax offense (§ 42 para. 1 sentence 2 of the Law on Administrative Offenses), it can apply in the cases of § 400, the Penal Order to Extend the Tax Offense.

Section 411 fine proceedings against lawyers, tax consultants, tax representatives, Chartered accountant or sworn accountant

Before against a lawyer, tax advisor, tax representative, accountant or sworn in

Chartered Accountant for a tax offense that he exercised in consulting in
 Has committed tax matters, a fine is issued, the tax authority gives the competent
 Chamber of Commerce opportunity to put forward the viewpoints from their point of view for the decision
 are important.

§ 412 delivery, enforcement, costs

(1) Notwithstanding § 51 Paragraph 1 Clause 1 of the Act on the delivery procedure apply

Administrative offenses the provisions of the Administrative Delivery Act even if a
 State tax authority has issued the decision. Section 51 (1) sentence 2 and paragraphs 2 to 5 of the Law on
 Administrative offenses remain unaffected.

(2) In deviation from §, the following shall apply to the enforcement of notices by the tax authorities in administrative fine proceedings
 90 (1) and (4), Section 108 (2) of the Administrative Offenses Act the provisions of Part Six
 this law. The remaining provisions of Section 9 of Part Two of the Law on
 Administrative offenses remain unaffected.

(3) Section 107 (4) of the Administrative Offenses Act applies to the costs of the fine proceedings
 even if a state tax authority has issued the notice of fine; instead of § 19 of the
 Administrative Expenses Act in the version valid until August 14, 2013, § 227 and § 261 of this apply
 Law.

Part nine

Final provisions

§ 413 restriction of basic rights

The fundamental rights to physical integrity and freedom of the person (Article 2 Paragraph 2 of the Basic Law),
 letter secrecy, postal and telecommunications secrecy (Article 10 of the Basic Law) and
 the inviolability of the dwelling (Article 13 of the Basic Law) are determined in accordance with this Law
 limited.

§ 414

(irrelevant)

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§ 415

(Come into effect)

Appendix 1 (to § 60)

**Model statute for associations, foundations, companies of a commercial nature of legal persons of the
 public law, spiritual cooperatives and corporations
 (only necessary for tax reasons)**

§ 1

The - Die - ... (corporation) with its registered office in ... pursues exclusively and directly - non-profit - benevolent -
 ecclesiastical - purposes (delete non-pursued purposes) within the meaning of the "tax-privileged purposes" section of the
 Tax Code.

The purpose of the corporation is ... (e.g. the promotion of science and research, youth and elderly care,
 Education, folk and vocational training, art and culture, landscape conservation, environmental protection, public
 Health care, sport, support for people in need).

The purpose of the statute is realized in particular by ... (e.g. implementation of scientific
 Events and research projects, awarding of research contracts, maintaining a school,
 an educational advice center, maintenance of art collections, maintenance of songs and choral singing,
 Establishment of nature reserves, maintenance of a kindergarten, children's and youth home, entertainment
 an old people's home, a rest home, combating drug abuse, noise, promotion
 exercise and performance).

§ 2

The corporation is selflessly active; it does not primarily pursue commercial purposes.

§ 3

Funds of the corporation may only be used for the statutory purposes. The members get no donations from funds of the corporation.

§ 4

No person is allowed through expenses that are alien to the purpose of the corporation or through disproportionately high remuneration is favored.

§ 5

If the corporation is dissolved or abolished or if tax-privileged purposes cease to exist, the assets will fall the corporation

1. to - den - die - das - ... (designation of a legal entity under public law or another tax-privileged corporation), - the - the - that - it directly and exclusively for non-profit, has to use charitable or church purposes.

or

2. to a legal entity under public law or another tax-privileged body for the purpose
Use for ... (Specification of a specific non-profit, charitable or church purpose, e.g.
B. Promotion of science and research, education, education and training, support of persons who are in need within the meaning of Section 53 of the Tax Code because ...
Church in ...).

More information

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For **commercial companies of legal entities under public law, for those of a legal person governed by public law, administered dependent foundations and Spiritual cooperatives** (orders, congregations) the following provision is to be included:

Section 3 (2):

"The - the - that ... receives in the event of the dissolution or cancellation of the corporation or in the event of discontinuation of tax privileges
Purposes no more than - his - their - paid-up capital shares and the mean value of his - her - contributions in kind. "

In the case of **foundations** , this provision is only necessary if the articles of association have a right to the founder
Granted back of assets. If there is no regulation, the assets brought in will become like the rest
Assets treated.

For **corporations** , the following additional provisions must be included in the articles of association:

1. Section 3 (1) sentence 2:

"The partners may not share in the profits and no other contributions from funds of
Get corporation. "

2. Section 3 (2):

"You will receive when you leave or upon dissolution of the corporation or if you cease to exist
tax-privileged purposes no more than their paid-up capital shares and the fair value of their
contributions in kind. "

3. § 5:

"If the corporation is dissolved or if tax-privileged purposes cease to exist, the assets of the
Corporation, insofar as it is the paid-up capital shares of the shareholders and the common value of the

contributions in kind made to the shareholders, ... ".

Section 3 (2) and the sentence "as far as the paid-up capital shares of the shareholders and the common value the contribution in kind made by the partners exceeds "in § 5 are only required if the articles of association grants a right to restitution of assets.