

## Interdisciplinary

Our interdisciplinary directorate deals with cross-section tasks such as organisation, human resources, in-house services, budgeting, internal audits, financial controlling and legal affairs as well as being home to universal services such as the taxation information centre, assessing the impact of legislation, and the Tax Info Centre (*Steuerliches Info-Center or SIC*). This directorate also provides the central interface between the various technical divisions and the Centre of Information Processing and Information Technology (ZIVIT).

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Federal Central  
Tax Office

## Competence

**nationally**

**internationally**

## Our duties and responsibilities



# The Federal Central Tax Office

The Federal Central Tax Office (*Bundeszentralamt für Steuern* or BZSt) was established on 1 January 2006 as the successor to the Federal Finance Office (*Bundesamt für Finanzen* or BfF). It is one of three federal authorities under the jurisdiction of the Federal Ministry of Finance. The administrative tax duties of the Ministry of Finance and the tax functions originally performed by the former BfF are brought together under the BZSt roof. The legal basis for this is provided by the Fiscal Administration Law (known as the FVG), section 5 of which also sets out the individual tasks of the BZSt in detail. The BZSt currently has a staff of some 1.000 employees.

## Taxes

Taxation (St) is divided into two departments. The Taxes I (St I) department is concerned with matters of a largely international character while Taxes II (St II) deals mostly with national affairs.

The tasks carried out include, but are not limited to:

- providing administrative mutual assistance to national and foreign authorities in serving and enforcing notices of tax assessment
- realising mutual agreement procedures and agreements on transfer prices
- providing central information services on tax matters abroad to support the revenue authorities process tax cases from all over the world

- exercising technical supervision of the family benefits system as set out in sections 31 and 62 et seq of the German Income Tax Law (known as the EStG)
- exercising technical supervision of the system for paying the old age provision allowance set out in Part XI of the EStG
- refunding, remunerating and granting exemption from capital yields tax, corporation tax and VAT
- dealing with withholding tax relief for foreign artists and athletes
- collecting, evaluating and forwarding data on capital yields for which, as the result of an application for tax exemption, no tax deduction is carried out
- issuing national VAT identification numbers and confirming those from abroad for intra-Community trade
- collecting recapitulative statements on intra-Community transactions and forwarding these to the other EU Member States

- handling value added taxation of foreign internet entrepreneurs
- providing support to the *Länder* in the fight against VAT fraud
- coordinating in the field of automation in the tax administration
- documenting tax-related administrative provisions

## Federal Audit

Federal audit services are divided into two departments comprising a total of 15 technical divisions, arranged according to industry, and one internal services division. The first department (Bp I) concentrates on the manufacturing sector, while the other (Bp II) deals with the services sector. The current staff of 130 federal auditors participate all over Germany in external audits of large companies and conglomerates.

The BZSt thus helps ensure the uniformity of taxation across Germany.

Furthermore, by participating in these audits, the BZSt protects the interests of central government in relation to those taxes accruing solely or partly to the Federation (joint taxes within the meaning of Article 106(3) of Germany's constitution, or *Grundgesetz*) and collected and administered by the *Länder* (Article 108(3)). Its active involvement allows the BZSt to keep the Federal Ministry of Finance up to date on developments which are of interest for legislative purposes or general administrative provisions.



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