

## **Transmission of the Bank Details to the BZSt for the Disbursement of Public Resources**

### **I. From when can I transmit my account details with the IBAN and, if applicable, also with the BIC to the Federal Central Tax Office?**

It is possible to transmit your account details with the International Bank Account Number (IBAN) and, if applicable, also with the Business Identifier Code (BIC) to the Federal Central Tax Office (BZSt) at different times for the different transmission channels.

Details regarding the different transmission channels can be found in Section II.

It will be possible for your account-holding credit institution to transmit your account details to the BZSt for you during the fourth quarter of 2024 (see also Section II. No. 1).

A transmission of your account details by your representative as defined in Section 80 (2) AO (e.g., tax consultants, lawyers, and income tax assistance associations) is generally possible from December 1, 2023 (see also Section II, Number 2).

If you would like to transmit your account details to the BZSt independently, it might be technically possible using a secure procedure (BOP/ELSTER procedure) during the fourth quarter of 2024 (see section II. number 3).

As of December 2023, the family benefits offices will transmit to the BZSt the account details for minors for whom child benefit is determined in accordance with the Income Tax Act. Further details on this can be found in section III.

### **II. How can I transmit my account details to the BZSt?**

#### 1. Through your credit institution

If you have reached legal age of adulthood, you can have your account details transmitted to the BZSt by your account-holding institution. You must instruct your credit institution to do this. You can authorize your credit institution via online banking, telephone banking, by mail, or in person at a branch of your credit institution.

The transmit of account details is only possible through domestic credit institutions, credit institutions based in a member state of the European Union, or through a branch of a credit institution in Germany. Credit institutions can only transmit account details from your payment account, such as your checking account, to the BZSt. You must be the owner or co-owner of this account.

If you have already provided the BZSt with a bank account and now wish to use a different bank account for payment, instruct your credit institution to transmit the new account details to the BZSt.

#### 2. Through an authorized representative



You can also transmit your account details through an authorized representative as defined in Section 80 (2) of tax code, such as a tax advisor, a lawyer, or an income tax assistance association.

### 3. Via the BZSt online portal (BOP) or via the ELSTER portal

you can also transmit your account details to the BZSt via BOP or via the ELSTER portal, if you are of legal age.

You can only transmit your account details for yourself via BOP or the ELSTER portal. You cannot transmit account details for others. You can neither transmit the account details to the BZSt for your spouse or life partner, nor for relatives or other people.

To use the form for transmission of your account details via BOP or the ELSTER portal, you must be registered on one of the two portals.

Link to register for BOP:

<https://www.elster.de/bportal/registrierung-auswahl>

Link to register for ELSTER-Portal:

<https://www.elster.de/eportal/registrierung-auswahl>

To transmit your account details via BOP or the ELSTER portal, the form “**Transmission of Account Details to the BZSt for Payment of Public Resources** „ must be used.

### **III. Who transmits the account details of children to the BZSt?**

The account details for minor children, for whom child benefit is paid according to the Income Tax Act, is transmitted to the BZSt by the Family Benefits Office. The account details transmitted is the one to which the child benefit was last paid.

Adult children for whom child benefit is paid under the Income Tax Act must transmit their account details independently to the BZSt. The options described under Section II. Numbers 1 to 3 are available to them for this purpose (transmission via the credit institution, authorized representatives as defined in Section 80 (2) of the Tax Code, or BOP/ELSTER portal).