

**Instructions for participation in the SEPA Direct Debit Scheme
for the withholding tax according to § 50a EStG**

Dear Taxpayer,

You can have tax amounts to be paid (including ancillary tax benefits) debited from your account by the Federal Central Tax Office using the SEPA direct debit procedure.

Participation in the direct debit procedure ensures that your payments are **made on time**. You do not have to monitor timely payment and also save yourself the effort of making the transfer. Participation can be revoked at any time and is completely risk-free for you. In addition, you help the Federal Central Tax Office to carry out administrative tasks efficiently and save costs.

Take advantage of the direct debit procedure and please complete the SEPA direct debit mandate in full.

Please do not forget the required signatures!

Then submit the SEPA mandate signed by the payer to the Federal Central Tax Office. Transmission in electronic form (e.g. as an attachment to an e-mail to abzugsteuer@bzst.bund.de) is permitted. The Federal Central Tax Office will then arrange for the corresponding amounts to be debited.

Further notes:

- If there is a change in the tax assessment after the debit from your account has been initiated, overpaid amounts will be refunded ex officio.
- You can request a refund of the amount debited within eight weeks, starting from the date of the debit. The conditions agreed with your bank will apply.
- Please inform us immediately of any changes, informally but in writing, e.g. by letter post, fax or preferably per e-mail (Abzugsteuer@bzst.bund.de).
- In order to facilitate payment transactions, the period for information prior to collection of a payment due shall be at least one day before the amount is debited. This information does not apply to the collection of amounts due on the basis of tax returns.
- You acknowledge our debits:
the creditor identification number **DE09 ZZZO 0000 0000 01**
and your mandate reference number.
A separate mandate reference number is assigned for each tax number with a direct debit mandate.
- The amounts collected in each case will be explained to you in the account statement or in debit memos with the tax number, tax type and period.
- Any amounts of withholding tax to be deducted that are to be refunded will also be transferred to the bank account specified in your declaration of participation in the SEPA Direct Debit Scheme.

We will be happy to answer any questions you may have.

Yours sincerely

Your Federal Central Tax Office