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Wages tax information is official notice

The finance ministry has confirmed acceptance of two Supreme Tax Court rulings that information requested in connection with employee wage withholding tax is to be given as an official notice.

Employers and others involved with salary calculations may request information on their responsibilities, and, in particular, on the tax treatment of any particular item at any time. Most such requests come from employers, although some come from salary processing agencies and from employees themselves. Recently, the Supreme Tax Court has held that the answers to such requests are to be seen as official notices on which the employer may rely as long as he acts in good faith.

The finance ministry has now issued a decree instructing tax offices to follow these judgments in all other cases. Information requests are to be answered observing all the rules for official notices, especially in regard to completeness and caveats. The notice is only binding in respect to the person to whom it is addressed. A notice to an employer does not therefore prevent the same or another tax office from taking a different view when assessing the employee to income tax.

Schlagwörter

Steuern / Tax