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By PwC Deutschland | 09 January 2011

Electronic filing of accounts

The finance ministry has published its draft taxonomy for the electronic filing of accounts in support of the tax returns. The final version is expected to be ready for 2011 filings.

https://blogs.pwc.de/en/german-tax-and-legal-news/article/229043/

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Under the terms of the Income Tax Act all businesses must file their balance sheet and profit and loss account in support of the tax returns electronically in a prescribed format. Originally, this requirement was to apply to accounts for business years beginning on or after January 1, 2011, although this starting date was postponed for one year "in order to give businesses sufficient opportunity " to prepare for their new responsibilities. The finance ministry has now issued a further decree confirming the new starting point - business years beginning on or after January 1, 2012 - and attaching a link to the draft "taxonomy" (reporting format and terminology) - **www.esteuer.de**. The ministry intends to operate a test phase of voluntary filing by selected businesses during the first half of 2011 as a basis for "optimising" the taxonomy and technical guidance (for programmers) before their release in their final versions. The draft technical guidance is not yet available. (AM)

Keywords

accounts, electronic filing, taxonomy