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By PwC Deutschland | 29 September 2011

Electronic filing of accounts – a year’s reprieve

The finance ministry has published a decree announcing the availability of its XBRL taxonomy for compulsory electronic filing on the accounts in support of the tax returns for all years beginning on or after January 1, 2012. However, no exception will be taken to those filing in the traditional way for the first year of the new system.

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Accounts in support of the tax returns must be filed electronically in XBRL format and adhering to an officially prescribed taxonomy for all business years beginning on or after January 1, 2012. The finance ministry has published a decree announcing the new taxonomy (although the link given in the decree leads to an obsolete draft version of December 16, 2010) and declaring that no objection will be taken to businesses who continue to file their accounts in the traditional way (on paper and without adherence to the new taxonomy) for the first year of the new system. Permanent establishments have been granted a further reprieve – to business years beginning on or after January 1, 2015 – regardless of whether they are the German branch of a foreign corporation or the foreign branch of a German company (the accounts of the latter should show the treaty exempt foreign trading income).

Keywords

electronic filing