



BMF

BUNDESMINISTERIUM
FÜR FINANZEN

Charta of the Austrian Tax and Customs Administration

Information by the Federal Ministry of Finance



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The Austrian Tax and Customs Administration

In recent years, the Austrian Tax and Customs Administration has developed into a modern, efficient and customer-oriented service provider, making it one of the most innovative and successful administrations in Europe. Flat hierarchies, flexible work models and a focus on performance and impact characterise the organisation, and proximity to the citizens is the maxim of its daily work.

Our Tasks

Our fundamental task is to safeguard the financial interests of the Republic of Austria and the European Union. In practice, this primarily means the levy of taxes and other duties. These taxes and duties are the foundation of our society and benefit all citizens, for they are used to finance the state's polity.

The Tax Administration is responsible for levying all federal taxes and duties, as well as for the disbursement of family allowance payments and other social benefits. Following the principle of uniformity of taxation, we guarantee the framework conditions for fair competition within the economy and support the Austrian citizens and businesses in all tax and duty matters.

As part of the European Union Customs Union, the Austrian customs authority guarantees security in the free exchange of goods as well as monitoring the observance of national regulations. Through our control, monitoring and audit activities, we contribute significantly to the protection of the honest economy, society and the environment. At the same time, we are an acknowledged partner of the Austrian economy and one of

the defining factors in the ongoing maintenance and strengthening of Austria as a business location.

Our primary concerns are service-orientation, proximity to the citizen and transparency. In keeping with the notion of "fair play", the Tax and Customs Administration supports those who pay – or want to pay – their taxes in full and on time while pursuing those who do not act in accordance with the law.

Our Organisation

The Tax and Customs Administration consists of the following organisational units:

- Federal Ministry of Finance (divided into sections, groups and departments), including the Tax and Customs Coordination Office for management and support of the subordinate organisational units
- 39 Tax Offices (divided into the team sections Organisation, Infocentre, General Assessment, Business Assessment and Audit, Revenue Safeguarding, Specialist Division, and certain special responsibilities in various tax offices)
- 1 Tax Office for Duties, Transfer Taxes and Gambling (divided into teams)
- 9 Customs Offices (divided into the team sections Organisation, Customer Teams, Customs Investigation, Revenue Safeguarding, Business Audit, and Specialist Division; as well as special Competence Centres in some customs offices)

- 1 Audit Unit for Large Traders (divided into teams)
- 1 Tax Investigation Unit (divided into teams)
- 1 Financial Police (divided into teams)

Note:

The locations of the Austrian Tax and Customs Administration and information on their opening hours can be found at www.bmf.gv.at > Offices..

Our Staff

We employ comprehensively trained staff and secure our strengths with sound professional and social education and training measures. Qualification as a tax or customs specialist is conveyed by our own educational institution, the Federal Academy of Finance. We also continually develop our professional, methodical, social and intercultural competencies through permanent information exchange with other administrations in Austria and abroad, thereby securing our position as one of the leading European financial administrations. Our experts are internationally recognised and provide support in other countries as well.

Our Performance in Numbers

- Almost 4 million FinanzOnline users
- Around 4 million general assessments with an average processing time of 24 calendar days
- Around 2 million business assessments with an average processing time of 21 calendar days
- More than 70,000 audit measures at small, medium and large businesses
- Around 30,000 business examinations by the Financial Police
- Around 4 million customs declarations in import and export
- More than 1,100 business audits by the customs authority
- More than 10 million seized cigarettes
- Around 150 investigations by the Tax Investigation Unit
- Almost 500 audits by the Tax Office for Duties, Transfer Taxes and Gambling

Note:

More data and figures can be found in the annual reports of the Austrian Tax and Customs Administration under www.bmf.gv.at > Publications > Brochures.





Übersicht



BUNDESMINISTERIUM
FÜR FINANZEN



News



Finanzamt-
suche



Rechner & Ratgeber



Zoll

Services for Citizens

Homepage

On our homepage www.bmf.at, you can find up-to-date information on tax regulations and on customs matters for businesses and travellers, forms, publications on the federal budget and economic policy, and information on the organisation and departments of the Tax and Customs Administration in German. The English language version english.bmf.gv.at offers the majority of all basic material in English. Certain specific information is also available in other languages.

The Financial Documentation (Findok) is the legal and technical information system of the Austrian Tax and Customs Administration and contains all enactments by the Federal Ministry of Finance and decisions by the Federal Financial Court on matters pertaining to taxes, customs and family allowance payments. The contents of Findok are regularly updated and are available to both the public and the administration.

Publications

The Tax and Customs Administration publishes numerous reports, brochures and guides on various financial and economic policy topics. The offering is broad and reaches from folders on current key aspects to studies and discussion pieces published in series or as working papers.

For example, practical advice on your general assessment can be found in the "Steuerbuch" (Tax Book), which is updated annually and can be downloaded from our website or

obtained in print from your local tax office free of charge. Practical tips for self-employed persons can be found in the "Selbständigenbuch" (Freelancer Book).

Forms

The quickest and easiest way to obtain all forms is via our homepage, where they can be downloaded in various languages. An even more practical solution is to use FinanzOnline and e-zoll to handle your tax and customs matters electronically. Tax and customs forms can of course also be obtained in print from all tax and customs offices.

- Forms under www.bmf.gv.at > Forms
- Form order hotline:
Telephone 050 233 710

FinanzOnline – The Electronic Tax Declaration

FinanzOnline allows tax declarations and other communication to be transmitted via the Internet. For example, wage earners can use the application to submit their general assessment, calculate their taxes and have their tax notice delivered electronically.

Besides submitting their declarations and associated documents, entrepreneurs can handle the majority of their tax-related matters (e.g. tax account queries, requests for deferred terms or extension of time, confirmations, notice delivery, UID queries) online.

Advantages of using FinanzOnline:

- The application is accessible free of charge and around the clock.
- You can handle your tax matters comfortably from home using your mouse.
- No special software required.

For any questions regarding FinanzOnline, please contact our hotline under the telephone number 050 233 790, available Monday to Friday from 8:00 to 17:00. You can request your personal access credentials for FinanzOnline online under finanzonline.bmf.gv.at or at the Infocentre in any tax office.

e-zoll – The Electronic Customs Declaration

The electronic customs declaration (e-zoll) is the procedure for electronic submission of customs declarations for businesses and available 24 hours per day, seven days a week. The customer teams at the customs offices process e-zoll submissions around the clock so that goods can be cleared quickly at any time.

Clearance at so-called authorized goods locations is equivalent to clearance at customs authority locations in e-zoll, and is also free of charge. Licenses can be issued to use an authorized goods location, which is generally on the premises of the requesting business.

Application forms for permission to use e-zoll can be obtained at any customs office via the Internet under www.bmf.gv.at > Customs > E-Customs.

The BMF-App

Many Tax and Customs Administration services are available for easy mobile use in the BMF App. Use these services comfortably and quickly on the go. The BMF App can be downloaded free of charge from your respective app store.

The BMF App includes the following features:

- **News**
Displays current news and helpful tips relating to the Tax and Customs Administration.
- **Calculators & guides**
In addition to the popular Gross-Net Calculator, which you can use to calculate your taxes online, the Tax Relief Calculator relating to the tax reform and the Family Calculator are available for use. Helpful links to the BMF website can also be found in this section.
- **Tax office search**
Your tax office provides various services and support. Use the tax office search function to find your local tax office with a single tap.
- **Customs**
This section features information on customs regulations that apply when entering Austria. This section of the app also works in offline mode and can therefore be used without restrictions while traveling.

Application-free Family Allowance

If your child is born within Austria and all requirements for entitlement are met, your family allowance payments will be disbursed automatically. An application is not required, meaning that you will not have to visit your local tax office. The required data are forwarded to the tax office directly by the registry office when you register your child's birth.

If all necessary information is on hand, the family allowance can be disbursed quickly and without hassle. If any information is missing, e.g. your bank account number, we will ask you to provide the missing details or answer any questions we may have. Even so, you will not need to apply for the allowance payments – simply return our information letter with your answers and any required documentation.

Availability

In addition to the possibility of handling your tax matters electronically using FinanzOnline, the Tax Administration is available for personal contact if required. All tax office locations feature a modern Infocentre and are handicapped accessible. The customs authorities are reachable for businesses around the clock via e-zoll.

Opening hours of tax offices in Vienna, Graz, Linz, Salzburg, Innsbruck, Klagenfurt

- Monday and Tuesday
from 7:30 to 15:30
- Wednesday and Friday
from 7:30 to 12:00
- Thursday from 7:30 to 17:00



All other tax office locations

- Monday to Wednesday, Friday from 7:30 to 12:00
- Thursday from 7:30 to 15:30

Summer opening hours of the tax offices

- July and August, nationwide: Monday to Friday from 7:30 to 12:00

Tax office availability by telephone

- Monday to Thursday from 7:30 to 15:30
- Friday from 7:30 to 12:00

All tax office locations can be reached by private individuals under the telephone number 050 233 233, and by businesses under the telephone number 050 233 333.

Our staff will try to take your call as quickly as possible. If your question cannot be answered immediately, you will usually be called back on the following workday.

Information in general customs matters

- Monday to Friday from 6:00 to 22:00 under the telephone number of the central customs information office: 050 233 740

General opening hours of the customs offices

- Monday to Thursday from 7:30 to 15:30
- Friday from 7:30 to 12:00
- and depending on regional demand

Note:

Please note that shortened or extended opening hours of the customs offices are possible. The currently valid opening hours can be found online under www.bmf.gv.at > Offices.

Citizen Service Centre and Tax Ombudsman Service

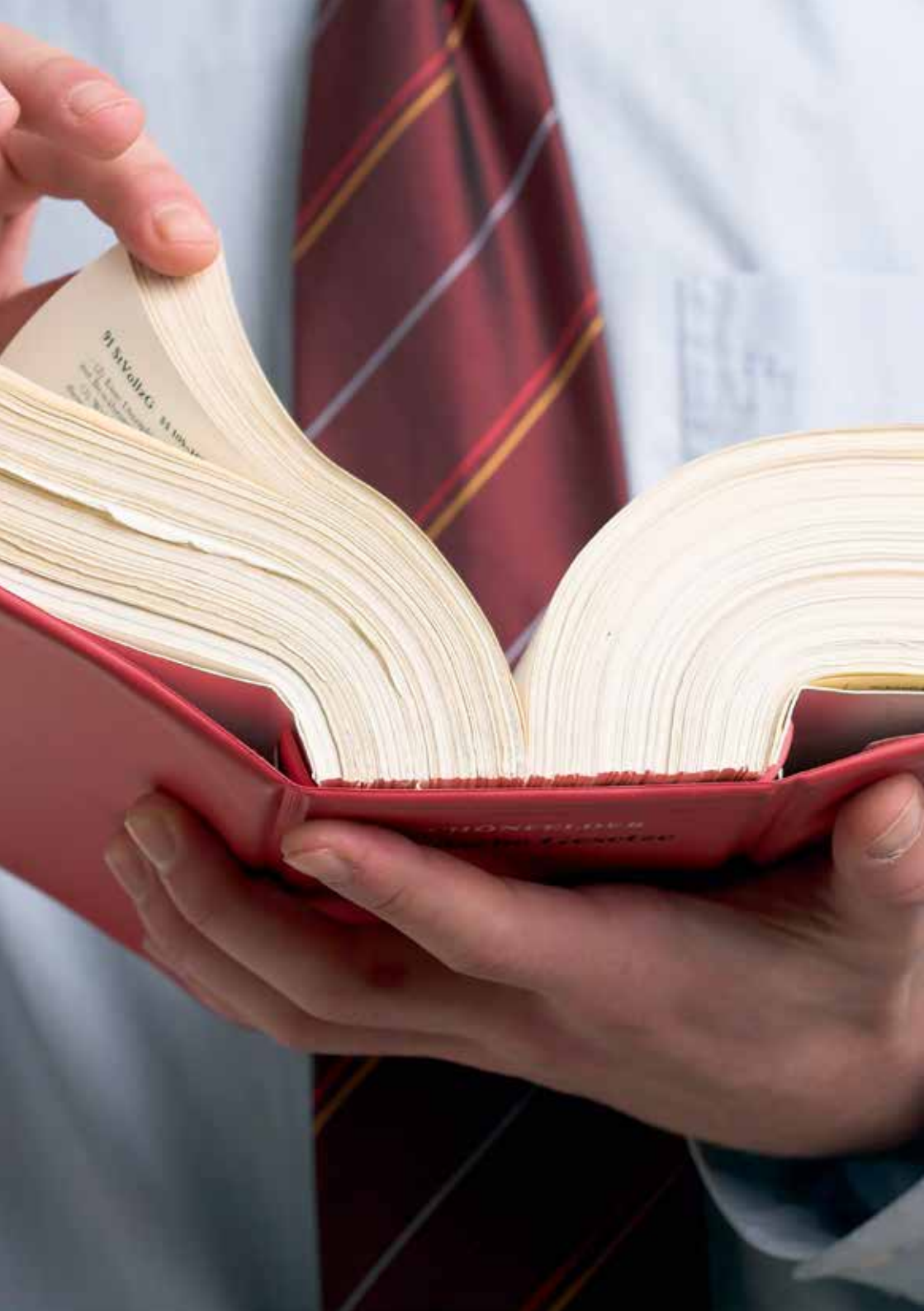
Customer service and proximity to the citizens are very important to the Tax and Customs Administration. A special service desk, the Citizen Service Centre, was therefore established at the Federal Ministry of Finance:

- Telephone 050 233 765, Monday to Friday from 8:00 to 17:00
- Email: buergerservice@bmf.gv.at

The Tax Ombudsman Service is also available for inquiries by citizens in tax matters.

- Email: steuerombudsdienst@bmf.gv.at





ST. JOHN'S COLLEGE
100 North Washington Street
New York, N.Y. 10037
Tel. (212) 850-4000

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Tel. (212) 850-4000

Rights and Obligations of Citizens

The fulfilment of the tasks of the Tax and Customs Administration is determined by legal foundations: national laws and regulations as well as directly applicable European Union provisions. These foundations also represent the framework for the rights and obligations of the citizens. As a citizen-oriented administration, we strive to provide the highest possible level of service, support and fairness.

All administrative activities are based on legal principles and are characterised by complete objectivity and equality before the law. In addition, we appreciate the equality of opportunities for men and women from all population groups in all phases of their lives. Therefore, our employees take into consideration all determined circumstances with equal diligence, whether they are in your favour or not.

Your Rights

Information and disclosure

Our employees are available to support you in all questions related to tax and customs matters. You can make enquiries in written, orally, by telephone or via FinanzOnline. We will answer your questions according to the provisions of the Duty of Disclosure Act without unnecessary delay, and within eight weeks at most.

You may also request guidance for your respective procedure, for example if you want to know whether a separate application is required or certain deadlines must be met.

Legitimate expectation – principle of good faith

The principle of good faith means that we will stand by our word and our actions as long as you have fully disclosed your personal case of taxation to us and have received a written reply from the tax or customs office responsible for processing your case. If these conditions are met, we will not later diverge from the statements made to you as a matter of principle.

Advance Ruling

In certain legally defined cases of not yet realised circumstances (corporate restructuring, groups of companies and transfer prices), you may request binding legal information by way of notification against payment of an administrative charge. This provides you with legal certainty prior to the tax-related evaluation of your concrete case.

Access to records

You have the right to request to view and make copies of your records or parts thereof if knowledge of those records is required for protect your interests or fulfil your duties in the course of tax procedures or penal procedures.

Fiscal Secrecy and data protection

All data and facts in your tax records are subject to the legal obligation of secrecy and may therefore not be transmitted to third parties by our employees. Exceptions from

this rule apply in cases of legal obligation to inform or if disclosure constitutes a compelling public interest, however. All tax records are maintained with the help of electronic data processing, and we guarantee compliance with all applicable data protection laws.

Right of representation

For all matters of taxation and penal procedures, you have the right to authorise professional representatives to represent you by power of attorney.

Right to a fair trial

The tax subject's right to be heard must be respected during every stage of tax proceedings. You have the right to remark on every assessment of circumstances made by the tax office. Before a ruling is enacted, you will be informed about the collected evidence and the results of its evaluation to allow you to reply.

Right to a decision and reasons

If you file an application to assert your tax-related interests, we are obligated to decide on that application without unnecessary delay.

If you do not receive a decision within six months, you have the right to lodge a complaint for delay with the Federal Finance Court.

The competent tax or customs office will then be ordered to deliver its decision within a period of up to three months. In the case of continued unjustifiable delay in the delivery of a decision, competence to pass a decision will devolve to the Federal Finance Court.

If the tax or customs office deviates from your tax declaration or other application, then it must justify that deviation. Furthermore, every decision by a tax or customs office must include information on applicable legal remedy.

Legal remedy

If you are of the opinion that a decision does not conform to applicable legal requirements, you may lodge an appeal against that decision with the competent tax or customs office without incurring any additional processing costs.

After conducting any required additional investigations, the tax or customs office that delivered the appealed decision must issue a preliminary appeal decision.

As legal remedy against this preliminary appeal decision, you have the right to lodge a so-called submission request with the tax or customs office that issued the preliminary appeal decision. Once the office has submitted the records to the Federal Finance Court, the court will deliver a final ruling on the case.

If an appeal against a decision exclusively argues unlawfulness of regulations, unconstitutionality of laws, or illegality of international treaties, no preliminary appeal decision will be issued. Instead, the appeal must be directly submitted to the Federal Finance Court.

Revision and restitutio in integrum

If no further legal remedy is possible against a decision, you may request the reopening of an assessment under certain circumstances. You have this right in particular if new evidence or facts have been discovered that could not be used in the completed proceedings.

If you have missed a deadline during any proceedings and have suffered a legal detriment as a result,

you may request restitutio in integrum under certain circumstances (i.e. if an unforeseeable or unavoidable event prevented you from meeting the deadline and no gross negligence on your part caused you to miss it).

Your Obligations

Obligation of disclosure and truthfulness

You must disclose to the Tax and Customs Administration any information that is of import for your tax matters. This disclosure must be complete and truthful. The tools of tax declarations, registrations, notifications and other submissions are available for this purpose.

Even if certain information, e.g. foreign income, is already known to the Tax and Customs Administration, you must disclose this information in your tax declaration of your own accord.

Obligation to notify and report

You must notify the competent tax office of any circumstances that establish, alter or terminate a personal tax liability. This notification must occur within a month and generally is not subject to formal requirements.

To allow us to deliver documents (e.g. decisions) to you correctly and avoid possible legal detriments, you are obligated to inform your competent tax or customs office of any changes to your address or other personal circumstances without delay. It is sufficient to register your address change with the Central Population Register to inform the



Tax and Customs Administration of your new address. These data are forwarded to the Tax and Customs Administration and updated in FinanzOnline.

Even certain transactions that do not generate tax liability, e.g. donation to relatives or other persons above the legally defined amounts, must be reported to the competent tax office via FinanzOnline within three months.

Keeping books and records

Depending on the type and extent of your business activity, you are obligated to keep certain books and records according to applicable business and tax regulations. This can of course be done electronically so long as assured full and orderly reproduction is possible. For example, all cash revenues and expenditures must be recorded individually in the books or records on a daily basis.

All bookkeeping or record entries are to be made chronologically, completely, correctly and in a timely manner; the associated supporting documents are likewise to be stored in an orderly manner. All books and records as well as all supporting documents must be stored for seven years.

Cash register and receipt provision obligation

Above a defined annual revenue and a defined amount of cash revenue, all businesses are obligated to record all cash revenues individually using an electronic cash register, cashier system or other electronic recording system for the purpose of determining proceeds.

You are required to provide a receipt for every cash payment received. This obligation

applies on principle, regardless of your annual revenue and the amount of the individual cash revenue. Your customer must accept the receipt and retain it until he or she has left the premises.

Note:

Further important questions and answers regarding the cash register and receipt provision obligation can be found under www.bmf.gv.at > Taxation > Cash Register Directive.

Submitting declarations

You must submit tax declarations if required to do so by law or if prompted by your tax or customs office. Use the official forms or electronic procedures for this purpose. Please also comply with any request by the respective authority to explain or amend individual declarations.

Assistance in official acts

If we need to undertake official acts to enforce tax laws, you can support us by providing all required information in a timely manner and submit required documents in full. In the course of official acts, we have the right to access properties as well as business premises, conduct investigations and audits and collect evidence, documents and statements.

Besides the rights and duties explicitly defined by law, further rules are required to ensure fair interaction between the Tax and Customs Administration and the citizens. Please be aware that by observing these rules, you are actively contributing to tax equity and enabling efficient and effective administrative activity.





Rules of Fiscal Procedures

General Rules

When completing tax or customs declarations, you or your representative correctly specify all data and truthfully describe your personal situation. In every tax or customs declaration, you provide all facts and data necessary for the calculation of your taxes and duties. You do not apply for any benefits that do not correspond to your situation. The Tax and Customs Administration trusts that all data provided in tax or customs declarations are correct and do not need to be supported with documentation.

For most tax declarations, we no longer require supporting documents to be provided up front. If we do ask you to provide documentation later on, you must comply with this request within the legally specified deadline.

If you submit incorrect tax or customs declarations, a penal procedure may be opened against you. Besides the obligation to pay the levied taxes, such proceedings may result in fines or even in prison sentences.

Use the electronic tools FinanzOnline and e-zoll whenever possible. You will receive your notifications more quickly, save time and money, and contribute to making the administration more efficient and economic.

Efficient processing by your tax or customs office (quick issuing of notifications, answering of questions, submission of receipts, audit activities etc.) depends heavily on the information you provide and its plausibility, as well as on corresponding data from third parties (e.g. pay slips).

If we ask you for additional information, then that information is required for processing your case. Your reply should be prompt, clear, precise and complete.

If you notice that the information you have provided to the Tax and Customs Administration is incorrect, you can report this to the competent authority. If your report is submitted in time (prior to the start of an audit) and explains the circumstances comprehensively, you may be able to avoid penal procedures by paying the determined tax or customs debt.

The Tax and Customs Administration is transparent and unbribable. Please respect the public function and service we provide. We have the highest standards in regard to the ethics of our employees. Our contributions to maintaining these standards are regulations on impartiality, the prohibition of certain secondary employment and the accepting of gifts, raising awareness for these issues among our staff, and complete transparency. We ask you to contribute to preventing corruption and abuse of office as well by refraining from offering gifts or invitations as well as from any other actions that might cast doubt on the law-abidance and impartiality of our staff.

To provide feedback on any of our employees, please contact their respective superior, i.e. the appropriate Team Leader, Manager or Regional Manager. The central office of the Federal Ministry of Finance will also be happy to accept your feedback.

Revenue Safeguarding

The Tax and Customs Administration will inform you about any activity on your tax account by way of account statements. If you have been informed of a payment obligation via an account statement, you will generally not receive any further reminder to pay. If you neglect to pay on time (and you are a first offender), the tax office will usually send you a claim for payment before enforcing the collection of the debt.

If you neglect to pay your tax debt on time, you will be charged a penalty. If the assessment of income or corporate tax results in a tax credit or back taxes, your tax account can be credited or interest accrued.

The tax or customs office can either enforce collection of arrears itself or avail itself of a court for the purpose.

Should you be temporarily unable to pay your debt, you may request deferral or payment by instalments so long as the ultimate recovery of the debt is not endangered. Interest for deferred payment will be accrued in such cases, however.

Any tax credit will be disbursed in short order upon request.

Assessment of Tax Declarations

As a customer-oriented administration, we are obligated to apply the tax and customs laws carefully and evaluate all circumstances impartially, factually and in their full context. In particular, we are obligated to verify the correctness of tax declarations. With this verification, the Tax and Customs Administra-

tion pursues general and specific prevention goals.

The verification of tax declarations can occur before as well as after the issue of a notification. Prior to issuing a notification, we generally check whether there are any obvious peculiarities or inconsistencies that preclude processing. Using general prevention considerations and our risk management instruments, we also select individual cases for review after their notifications have been issued.

The verifications occur by issuing questions in writing or by inspection. Please answer our questions promptly and correctly, for only then can we guarantee fast and correct decisions.

Field Auditing

For businesses, the law stipulates regular and objective examination of books and records and the associated supporting documents by way of field auditing.

Besides the general field audit (which generally comprises various types of taxes and covers several years), the respective authorities can also perform on-site inspections regarding individual circumstances related to tax or customs matters.

These inspections follow similar rules as the field audits. As above, the selection of cases for field audit follows general and specific prevention considerations combined with the use of modern risk management instruments. The general procedure for field audits is defined by various legal regulations and illustrated briefly in the following.

First contact by field auditor

In general, we announce a field audit no later than one week prior to beginning of the

audit. This means that you will usually have at least one week to prepare the documents for your audit after being contacted by the auditor. In justified cases, there is also the possibility of postponing the audit date by mutual agreement. In exceptional cases, the audit can also be begun without prior announcement.

Audit order

The audit order specifies the types of taxes and time periods to be audited. Until the beginning of the audit, you have the opportunity to make a voluntary disclosure to the respective authority, thereby avoiding possible penal procedures. If a tax-related offence has already been discovered, however, this possibility of voluntary disclosure to avoid punishment no longer exists.

Audit location

In order to facilitate communication between you and your auditor, your accounting will generally be audited at your business location.

If an on-site audit is not possible, it can be also performed at the location of your professional representative or at the auditing tax or customs office.

Audit procedure

You can contribute to expeditious completion of the audit by providing a room with appropriate technical equipment and assistance by yourself or your employees to answer the auditor's questions.



At the beginning of the audit, the auditor will show his or her credentials in the shape of his or her service card and the audit order. The communication between you and the auditor should be characterised by mutual courteousness and consideration.

Likewise at the start of the audit, the auditor will discuss the sequence and organisational procedure for the audit with you. If you do not cooperate in the audit, especially by not providing required documents, your basis of taxation can be estimated. In order to ensure speedy completion of the audit, please inform the auditor about the most important operations at your company at the beginning of the audit and provide all requested records documents as quickly as possible.

Audit completion

The audit ends with the final debriefing, during which you once more have the opportunity to present your position. You will receive a transcript of the final debriefing that includes the results of the audit. If the audit does not result in changes to the basis of taxation, the final debriefing will occur only upon your explicit request.

Authority of the Financial Police

For the protection of society and the economy, the Tax and Customs Administration is authorised to perform monitoring and control measures. These inspections occur unannounced and serve to ensure fair competitive conditions, protect the Austrian job market and verify compliance with gambling laws.

As officers of the Tax and Customs Administration, the staff of the Financial Police are authorized to enter properties and premises (factories, offices, etc.) on foot or by vehicle,

even if such access is generally prohibited, and to verify the identity of individuals if there is suspicion that violations of applicable laws are taking place.

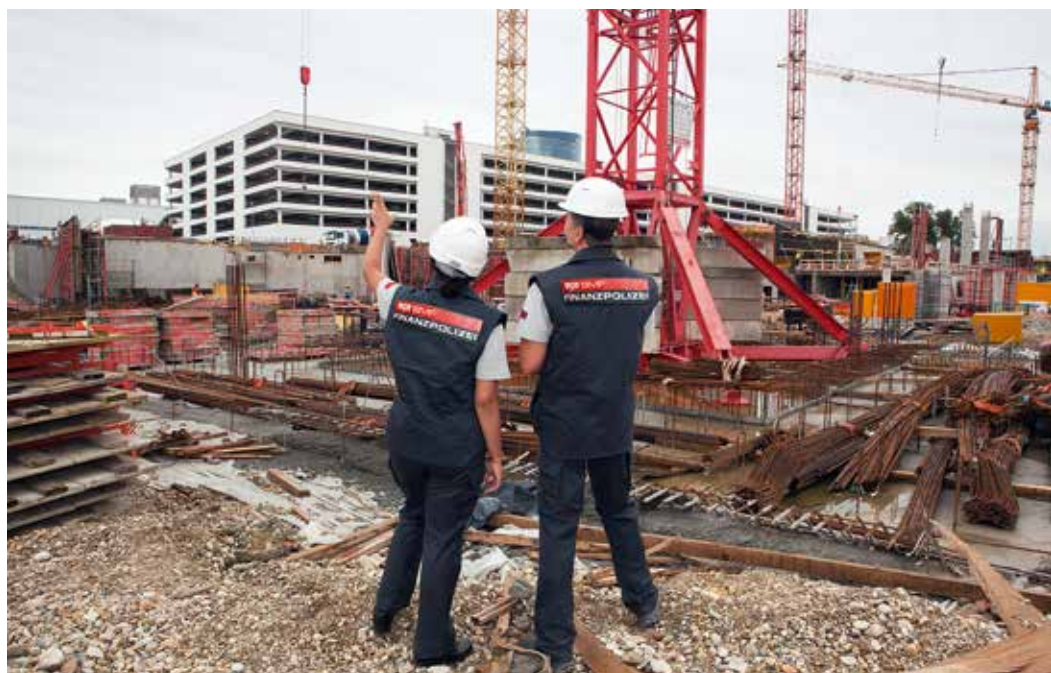
Furthermore, in the course of their monitoring and control activities, they are authorised to demand information as well as to stop vehicles and other means of transportation. The exercise of this authority must always occur under the greatest possible protection of privacy. The officers of the Financial Police are always active in groups of at least two.

Measures of tax supervision

In the context of tax supervision, the staff of the Financial Police primarily performs monitoring and control activities to determine circumstances relevant to tax matters, e.g. verification of the payment of wage taxes, determination of daily proceeds, and safeguarding or recovery of taxes receivable.

Regulative tasks

The activity of the Financial Police also includes the monitoring of compliance with regulative provisions, e.g. the exposing of illegal employment and illegal conducting of business, detection of wage and social dumping, and inspections in relation to social fraud laws and gambling laws. Any violations discovered will be reported to the regulative authorities.





Our Quality and Performance Standards

In the sense of “Total Quality Management”, we employ an administration-wide quality management system that assures the quality of our work successfully and sustainably.

Our comprehensive quality policy takes into account the expectations of all interest groups related to the Tax and Customs Administration; this includes the citizens and society as a whole as well as the economy and politics, but also the requirements of our management and employees.

To us, quality means the fulfilment of defined requirements and the compliance with legitimate expectations. The requirements are defined by the principles of rule of law, the individual laws, regulations and decrees, and the strategy and goals of the Federal Ministry of Finance. Fair and equitable taxation is our chief concern in terms of legislation as well as execution. Quality in the Tax and Customs Administration is oriented primarily around the following criteria:

Our Quality Criteria

- Legal correctness
- Consistency in the application of the law
- Uniformity of taxation
- Traceability
- Timeliness
- Commensurability

Besides technical and legal quality, however, subjective criteria like security, reliability and respectful address also play a significant role.

We verify our compliance with the mentioned quality criteria through ongoing quality control measures in all legal matters that the tax and customs authorities deal with. The instruments of our quality management system serve to support our teams and provide them with certainty in the technical and legal handling of their tasks. We reinforce the principle of being a learning organisation and strive for continuous improvement through permanent development.

As long as both parties – the administration as well as the citizens – adhere to the legal framework and the supplementary rules and regulations, the Tax and Customs Administration will continue to be able to provide a high standard of quality and service.

Our Standards

Qualified staff

Our qualified employees see you through the handling of all your tax and customs matters. They are friendly, prompt and competent.

Customer-friendly Tax and Customs Administration

You may contact all of the Austrian tax and customs offices by telephone or in person during their opening hours. We will try to take your calls as quickly as possible.

You may submit your tax and customs declarations as well as other applications 24 hours per day via FinanzOnline and e-zoll.

Comprehensive information offering

Important information on the Tax and Customs Administration can be found on our website www.bmf.gv.at. All forms and various information brochures can also be downloaded from this site. The Financial Documentation (Findok) as a comprehensive legal and technical information system is also available. All forms and brochures are of course also available in print at your local tax or customs office.

Competent and prompt information

Information on tax matters is offered by all tax offices during their opening hours. Information on customs matters is offered by the customs offices. In addition, the Central Customs Information Office is available to answer your questions on general customs matters by telephone.

We will answer your questions on specific circumstances without unnecessary delay, and in general within eight weeks at most. Questions on the application of wage tax regulations will be answered within two weeks.

In certain legally defined cases of not yet realised circumstances, you will receive binding legal information by way of notification against payment of an administrative charge.

Transparency

You have the right to request access to the records of your personal case. This access can occur in person or via the electronic tools FinanzOnline and e-zoll. You will also be granted access to all results of the determination of facts and the results of evidence collection procedures, and have the right to respond to them.

Prompt and legally correct processing

We endeavour to process your case correctly and promptly. Our comprehensive quality and knowledge management system ensures the legal correctness of our work. In general (i.e. if no peculiarities or inconsistencies are apparent and all required third-party information like wage slips are on hand), we will process your tax declarations and family allowance applications within one month. If you use FinanzOnline, your notification will usually be issued even more quickly. Your customs declarations will be processed immediately, and we strive to perform all inspections promptly and efficiently.



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