



UNIVERSITÄT  
BAYREUTH

DIE KANZLERIN

University of Bayreuth, 95440 Bayreuth

To be sent by e-mail

to all employees  
of the University of Bayreuth

Ref. №

Please include in future correspondence

Bayreuth, 27.02.2024

### **Amendment to the Federal Notification Ordinance (MV) - necessary data as of 01.01.2024**

Ladies and Gentlemen,

Through various conversations and advance information via the deans, many of you have certainly already noticed that changes to the nationwide notification regulation are coming into force that will affect payments from 2024 (in accordance with the binding requirement of the Bavarian State Ministry of Finance and Home Affairs). In addition to the technical reporting channel, the information to be reported will also change.

This will result in additional work for all of us for the affected payments, which amount to several thousand per year. Over the past few months, we have therefore repeatedly addressed this issue and tried to find ways to simplify the process. We have taken your feedback very seriously, discussed it several times in the University Governing Board, and also initiated an intensive discussion with the Bavarian State Ministry of Science and the Arts.

Unfortunately, the systems of external providers do not currently provide any technically automated support for handling these processes. We have also checked whether and how technical monitoring of the *de minimis* limit, which has also been addressed by various people on your part, would be possible. Manual monitoring and manual corrections are not feasible in terms of resources - and would also not be up-to-date in any way. However, we will continue to work hard to ensure that there is a central technical solution for Bavaria and hope to be able to give you some positive news here soon.

Until then, I would ask you all for your support in implementing the notification regulation and would like to thank everyone in advance for their contribution and, in particular, for supporting our international guests in this process. Below you will find some more information on implementation.

### The main payments affected are

- to private individuals/non-entrepreneurs or
- to entrepreneurs if they have not acted within the scope of their business or have not received the payment on their business account (e.g. payments to an account that was not specified in the business letters, payment by offsetting) or
- to persons who are not clearly acting in the context of a self-employed activity and who invoice the respective service to the university without tax data

The following data must be sent to identify the taxable person affected by the notification:

- for natural persons: last name, first name, NEW: date of birth, address and NEW: **identification number** according to § 139b AO (11-digit "tax ID")
- for non-natural persons: name or company name, address and business identification number in accordance with § 139c AO or tax number if the business identification number has not yet been issued (the tax number must be stated in the standardized 13-digit format).

The identification number is therefore mandatory. With the aforementioned data, the State Office of Finance of the State of Bavaria takes care of the notification to the responsible tax authorities.

Further information and answers can be found in the associated FAQs on the intranet under  
Formulare, Prozesse & Service -> Finanzen & Beschaffung -> Buchungshinweise & Formulare.

We are not particularly pleased with the situation, however we thank you for your cooperation.

Yours faithfully,



Dr. Nicole Kaiser