

## FAQs on the Notification Ordinance (MV)

### What is the Notification Ordinance?

The Notification Ordinance was issued by the Federal Government on 7 September 1993 on the basis of the authorization in § 93a para 1 of the German Fiscal Code (AO) and has since been amended several times. With the comprehensive amendment as of 01.01.2025, it is necessary to **additionally** transmit the tax ID and date of birth for reportable payments as of 01.01.2024. The changes must be implemented and effective from 1 January 2024, as data arising from the 2024 calendar year onwards will be covered by the amendment to the 2025 Notification Ordinance.

The Notification Ordinance governs the transmission of notifications from authorities and other public bodies to the tax authorities. It contains precise instructions for the bodies subject to the notification obligation as to what is to be notified to which tax office or the tax authorities, when, and to what extent.

Authorities within the meaning of the Notification Ordinance include all public bodies that perform public administration tasks (§ 6 para 1 AO). This means that universities are directly affected. Further information can be found here: [Link 1](#), [Link 2](#).

### Who is affected by the notification regulation?

The notification obligation generally extends to the following payments from public authorities to third parties:

- Payments to payees who have not acted in the course of a main agricultural, forestry, commercial, or professional activity (§ 2 para 1 sentence 1 first alternative MV). This primarily covers payments made to non-entrepreneurs and entrepreneurs who are not acting within the scope of their business. In particular, this affects payments to employees within the meaning of § 1 of the Wage Tax Implementation Ordinance (Lohnsteuer-Durchführungsverordnung) that do not accrue to them for a service within the scope of their employment (for the authority subject to the notification obligation), rental payments for buildings and land to private individuals, and payments for voluntary and part-time activities. This takes account of the fact that the tax recording of payments in the non-business area is not secured to the same extent as is possible in the business area - in particular due to the control possibilities in the context of external audits. The manner in which the payments are made is irrelevant. Therefore, payments made by bank transfer to the payee's account must also be reported.
- Payments that are not made to the payee's business account (§ 2 para 1 sentence 1 2nd alternative MV). This includes in particular cash and check payments, but also benefits in kind, such as vouchers.
- Payments that are not clearly exempt from the reporting obligation.

### Which cases are not affected?

Travel expense reimbursements for employees calculated and reimbursed by division III/3 of the university administration in accordance with the BayRKG and recorded via the State of Bavaria's personnel management system.

### What data is recorded?

The notification to the tax authorities must generally contain the data specified in § 93c para 1 number 2 AO (in particular details of the entity subject to the notification obligation and details identifying the person concerned).

The following data must be recorded:

- Last name, first name
- Registration address with street, postal code, and city
- **New: Date of birth**
- **New: Tax identification number according to § 139b AO (11-digit "tax ID")**

Payouts can only be processed if the data is fully available to those affected.

If the payee does not yet have a tax identification number, you can apply for one from the Bayreuth tax office (see procedure below).

### **How is data on the Notification Ordinance collected at the University of Bayreuth?**

Data is only recorded and processed if a payment falls under the Notification Ordinance. The payment is flagged for this purpose. (Currently, the value 150 or 151 must be entered in the "Sonstige Anordnung" field in FSV).

The data must be transmitted to the State Finance Office via the IHV procedure together with the information required for the proper processing of payment transactions. In Bavaria, only electronic processing is permitted as part of administrative simplification.

The data is therefore required in the context of payouts or reimbursements of payouts and is therefore recorded immediately on current forms that justify payouts.

These are in particular:

- Remuneration for guest lectures including reimbursement of expenses
- Remuneration for work and fee contracts
- Scholarships and prize money including all grants and supplements
- Other fees and services of any kind, e.g. payments to test subjects for participation in studies or payments for expert opinions.
- Travel expense reimbursements for non-employees of the State of Bavaria

The regulations apply to payments to both domestic and foreign payees. These are each informed of the content of the notifications to the tax office by the State Finance Office.

As the aforementioned matters requiring notification will also be affected in the 2024 financial year, it is necessary to fundamentally restructure the existing procedure for data collection, processing, and forwarding at the university must be fundamentally restructured **from 1 January 2024**. From 1 January 2025, notifications must be transmitted **exclusively in digital form** in accordance with the officially prescribed data set.

### **To whom is the data forwarded?**

The data is forwarded to the State Office of Finance (LfF) exclusively via the HIS-FSV <-> IHV interface. There is an order data agreement with the LfF for this purpose, among others.

### **Where is the data finally forwarded to?**

The data is forwarded collectively by the State Finance Office to the KONSENS interface by the end of March of the following year at the latest.

### How do I know what data has been provided?

Within the framework of the Notification Ordinance, there is an obligation to inform the persons concerned. This is fulfilled centrally by the State Office of Finance for all offices of the State of Bavaria by post to the reporting address provided.

### I do not have a tax identification number. How can I apply for one?

For persons not registered in Germany, a tax identification number must have been issued prior to the payment covered by the notification regulation.

- Option 1: The person concerned to whom the payment is to be made presents himself/herself in person at the Bayreuth tax office with identification.
- Option 2: The UBT institution applies for a tax identification number from the Bayreuth tax office in good time before booking the payment or, for example, before applying for a trip whose costs are to be reimbursed via the UBT

#### Apply for an identification number:

1. Open the page  
<https://www.finanzamt.bayern.de/Informationen/Formulare/fms.php?n=010250>.
2. Fill in the opened form and have the person sign it
3. Make a copy of the person's passport/ID card
4. Send the completed application form and a copy of the ID card to the Bayreuth tax office (applies to the entire UBT regardless of location), preferably via the electronic contact option or by e-mail to the Bayreuth tax office ([poststelle.fa-bt@finanzamt.bayern.de](mailto:poststelle.fa-bt@finanzamt.bayern.de))

Processing takes up to 4 weeks.

When making a payment to a person, it is mandatory to use the same data that was provided in the form to the tax office. This concerns the last name, first name, date of birth, and address abroad as well as the tax identification number.

### Are there any exceptions?

The University of Bayreuth is not currently able to make use of the so-called *de minimis* limit in accordance with § 7 para 2 MV (payments per calendar year per person totaling less than €3000), as technically automated mapping and checking via the IHV system is not possible. Due to the high volume of bookings, manual monitoring and any subsequent manual corrections, including subsequent requests for data, are not feasible.

The University of Bayreuth continues to work through *Uni Bayern e. V.* and the *Bayerische Kanzlerrunde* to ensure that this is made possible in the future, in order to save international guests in particular from having to apply for a tax ID for correspondingly small payments.