

Breaking Tax News Tackling taxes



Extended Time Line for Reporting Requirements for Payments pursuant to Sec 109b Income Tax Act

As reported in our [BTN No 1 of January 12, 2012](#) concerning reporting requirements for payments to foreign countries accomplished in 2011, the Austrian Ministry of Finance (BMF) has extended the mandatory reporting period to March 31, 2012 at the latest. Filing must be carried out electronically via "ELDA" (www.elda.at). Whereas the transmission should be feasible by 1 March 2012 at the earliest.

Your Deloitte Tax Advisor will be happy to answer your questions.

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