



Universität Regensburg

Universität Regensburg · 93040 Regensburg

To all
Professors,
employees of the
University of Regensburg

by circular mail

Unser Zeichen
(Bitte bei Antwort angeben)
III 219-03/3889

Ihr Zeichen /
Ihre Nachricht vom

Ihr Ansprechpartner
Hr. Martin Finger - 2361

Regensburg, den
20.02.2023

Der Kanzler

**VERWALTUNG
ABTEILUNG IV – FINANZEN UND TRANSFER
REFERAT IV/1 - HAUSHALT**

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Notification Ordinance - changes as of 01.01.2024

Annex: Application of the Notification Regulation
Notification Ordinance
Application form completion aid

Ladies and Gentlemen,

The Notification Ordinance (MV) obliges public institutions such as the University of Regensburg to transmit tax-relevant data to the tax authorities. As of 01.01.2024, the Bavarian State Ministry of Finance and Home Affairs is making significant changes. Due to the legal requirements, the University of Regensburg has had to request additional data for certain payments since 01.01.2024.

Which payments are affected by the notification regulation?

The reporting obligation extends in principle to all payments made by the University of Regensburg to third parties in order to ensure the complete recording of potentially tax-relevant transactions.

This includes the following payments in particular:

- Payments to third parties who, among other things, have not acted in the context of a commercial or freelance main activity
- Payments that are not made to the business account of the third party.

This concerns the following salary-like payments

- Remuneration for honorary contracts, guest lectures, correction orders, teaching assignment remuneration
- Scholarships and prize money (incl. all grants and supplements)
- Travel expense reimbursements for non-employees of the Free State of Bavaria
- Fees and services of any kind (e.g. subject remuneration for studies).

What data must be provided?

The notification to the tax authorities must contain the following information:

- Surname, first name
- Address (street, postal code, city)
- **Date of birth** (new from 01.01.2024)
- **Tax identification number** (11 digits; not to be confused with tax number; new from 01.01.2024)

If the payee does not yet have a tax ID, this must be applied for from the Federal Central Tax Office. Information can be found under [BZSt - Tax identification number](#).

Payees who are not resident in Germany can apply for their tax ID via the Regensburg tax office. The form required for this can be found in the forms management system of the Federal Ministry of Finance at <https://www.formulare-bfinv.de/>. The correct form name is: "[010250 - Application for the allocation of a tax identification number for persons not subject to registration by the tax office](#)"

To support English-speaking payees, you will receive a form completion aid for the above-mentioned form with this letter.

The data must be noted on the documents supporting the booking together with the indicator "Other order 150". Please note that the above payments **can only be made in future if all the necessary information is provided**.

We therefore ask you to request this information when concluding agreements in order to enable subsequent payouts. Please also note the requirements of Art. 13 GDPR regarding information obligations. You can find formulation aids for this on the Universität Regensburg website. The administration forms have already been adapted accordingly.

How is the data collected and to whom is the data transmitted?

The data is recorded in the LUCOM form when the entry is made or the account assignment is entered and transmitted from the university's accounting system to the State Finance Office via the State Treasury. The payees concerned will be notified by the State Office of Finance by post when a notification has been made.

The data is processed on the basis of Art. 6 para. 1 lit. c GDPR in conjunction with Art. 4 para. 1 of the Bavarian Data Protection Act (BayDSG) and Section 93a of the German Fiscal Code (AO) and the MV.

Further information can be found at

<https://www.uni-regensburg.de/verwaltung/formulare/index.html>

retrieve.

If you have any questions, please do not hesitate to contact Departments III - Human Resources and IV - Finance and Transfer.

Yours sincerely,

Dr. Christian Blomeyer

This letter does not bear a signature