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FEDERAL MINISTRY
OF FINANCE

Management and Organisation of the Austrian Tax and Customs Administration

July 2011

Overview

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- Facts an Figures
- Reform Process
- Structure of the Austrian Finance Administration
- E-Government

Federal Ministry of Finance

Phone: ++43/1/51433/ext.

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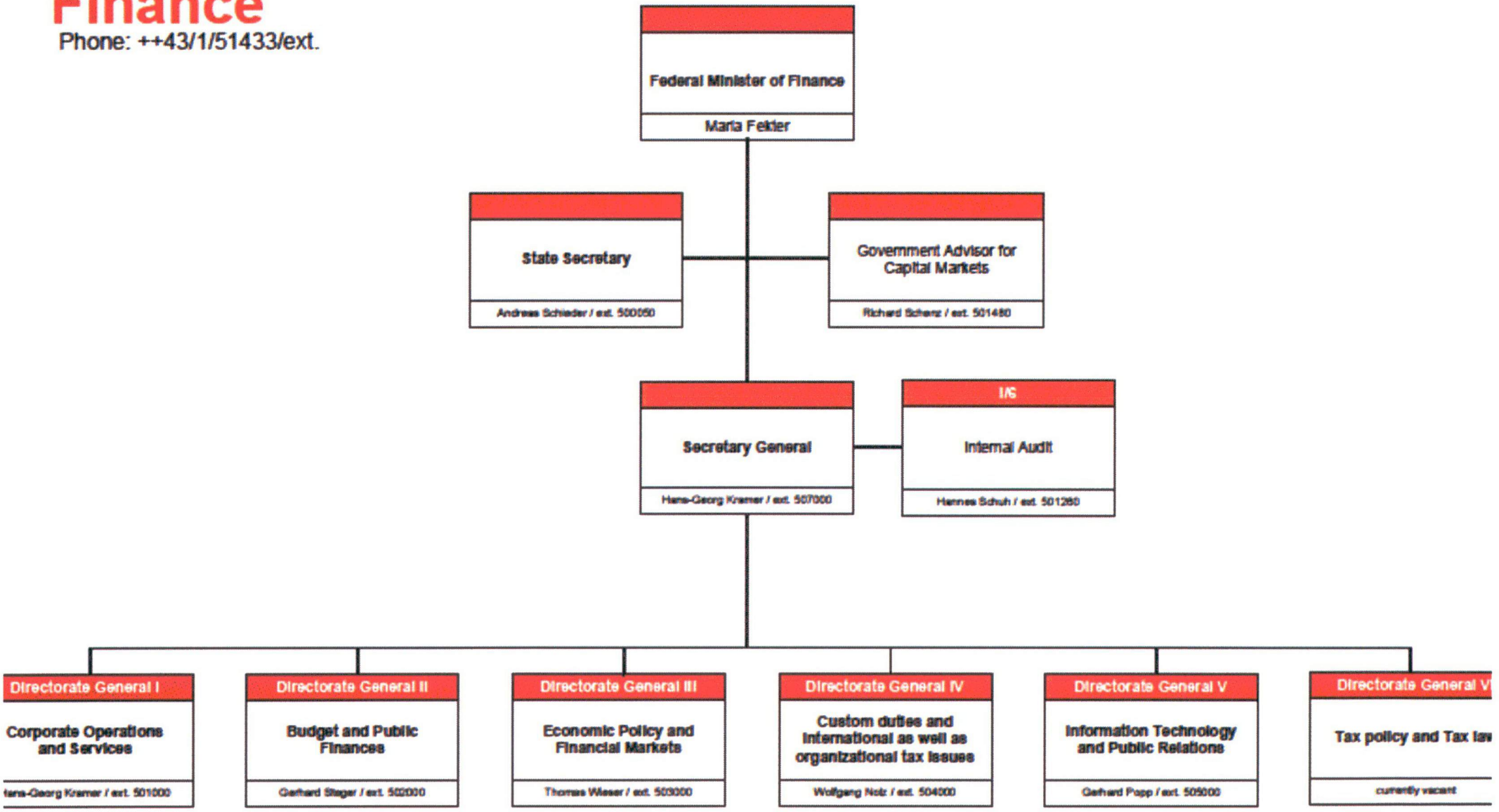

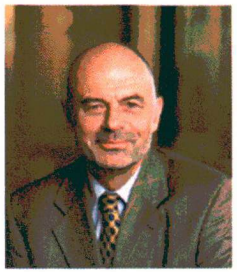

Directorate General IV
Wolfgang Nolz

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Turning platform of international tax and customs policy & law

Management of tax & customs administration

Directorate IV/A Management of tax and customs offices

Müller

- Administration Management
- Organisation
- Tax Audit
- Customs Audit
- Anti Fraud
- Risk Analysis

Intern. Tax Policy

Tax Law International & EU

Directorate IV/B Customs

Vogl-Lang

- Customs Policy
- Excise Duties
- Trade Policy Instrument
- International Projects

Structure

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Total number of staff: approx. 11,600 people

Facts and figures

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- structure and staff without the Federal Ministry

  - 41 tax offices, 7,433 employees in tax administrations
  - 9 customs offices , 1,793 employees
  - 1 audit unit for large enterprises
  - 5 regional directorates

Facts and figures

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- **Clients**
  - 1,180,000 small and medium-sized enterprises
  - 11,641 large enterprises (revenue more than € 4,000,000)
  - 3,168,000 wage tax payers with tax forms
- **Audits**
  - small and medium-sized enterprises: 16,000 audits, 32,000 other control measures
  - large-scale enterprises: 4,500 audits, 4,000 other control measures
  - 22,000 audits of wage tax and social contributions (in cooperation with the social insurance agencies)
  - 24,000 controlls of black labour
- **Duty debts**
  - in total: € 6,300,000,000
  - enforceable: € 1,800,000,000 €
- **Completion time**
  - Employee assessment: 20 days
  - Family allowance: 19 days
  - Business assessment: 20 days

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Reform Process in the Austrian Tax and Customs Administration

Reform Principles

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- Taxpayer and customer orientation
- Equality of taxation
- Economic aspects
- Performance indicators
- Individual responsibility and staff orientation

Pilot Phase (2002)

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- Selection of 2 tax offices to implement and further develop individual models
- Involvement of 500 employees in the developing and testing phase
- 1 year testing period
- Evaluation

Roll Out Phase (2003 - 2005)

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- Regional implementation in 3 steps
- Involvement of 41 tax offices,
  81 locations, 7,600 employees, etc.
- Support by web-based roll out guidelines
- Support by internal change agents
- Steering structure for unified operation

Evaluation Phase (2005 - 2007)

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- In 3 steps
- Accompanied by internal change agents
- Final report with recommendations for further improvements
- This is a continuing process

Facts and Figures

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Running time for handling

- **employee assessment processing**
  - **improvement of 42%**
- **tax declaration processing**
  - **improvement of 50%**

The business audit results

- **have increased**
  - **improvement of 44%**

The lowest tax arrears since 2000

25% less staff

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New structures of tax offices

Structure Tax Authority

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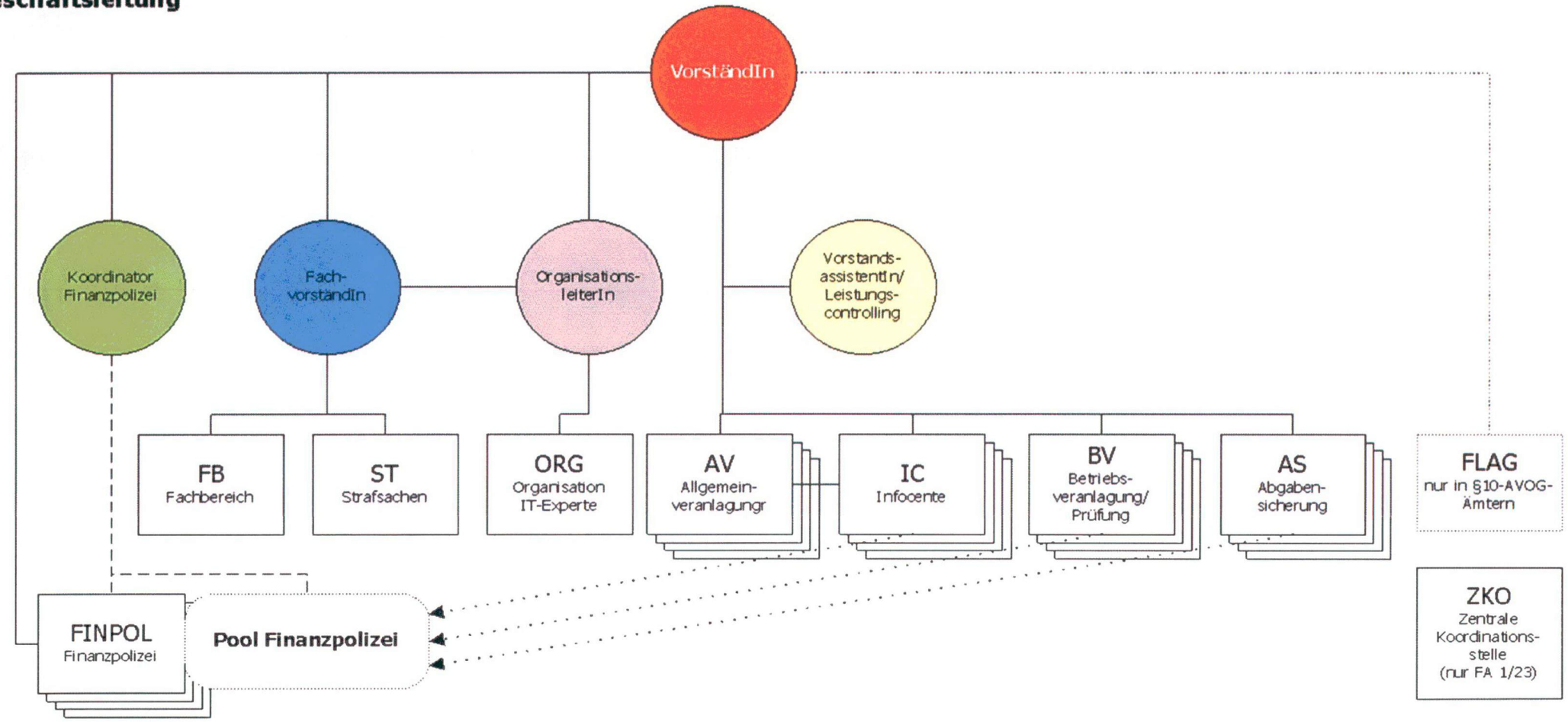
ORGANIGRAMM FINANZAMT
AB 1. APRIL 2011

Geschäftsleitung



New structure of tax offices

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- **Management**
  - Head
  - Technical Head
  - Controller
- **Legal unit**
  - sub-unit: penal matters
- **Production units**
  - Info Center
  - General Assessment
  - Business Assessment
  - Enforcement
  - Finance police

Administration

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- Regional organisation within the Tax Office of the Economic Area
- Officers with general knowledge in staff and facility management in all tax offices
- support for all other units

Technical Support

- Unit for the Economic Area
- Penal Prosecution sub unit
- planning and co-ordination technical support
- responsible for knowledge-, quality- and risk management

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Info Center

- Independent unit or sub-team in each office (AV/IC)
- customers, registration, mail and first visits
- corporate design
- standard office hours
  - Monday to Thursday 7^{30} to 15^{30}
  - Friday 7^{30} to 12^{00}

  +3,5 hours individually organised

Info Center

General Assessment

- independent organisational unit
  or sub team of team AV/IC
- employee assessment and assessment
  of self employed (no VAT or employees)
- benefits
- land evaluation
- generalists work "from the pile"
  experts cover technical knowledge

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Business Assessment/Audit

- Independent unit
- to combine field- and desk service
- Auditors for wage tax and social security contributions
- Auditors for all other taxes
- to introduce desk officers to field service by auditors

Enforcement

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- Independent unit
- combines accounting and collection
- Monitoring of incoming payments
- Collection of debts
- The main focus is on collection

Finance Police

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- Independent unit
- Overall fiscal supervision to combate black economy, getting knowledge on tax relevant facts, first visit start-up companies in risk branches
- Inquiry, inspection, examination e.g. cash register, order situation etc.
- Controlls on the ground concerning illegal employment, illegal gambling, social security contributions

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E-Government

June 2006

E-government

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- Internet
- Intranet
- "Finanz Online"
- Question data bank
- Findok

E-government Internet

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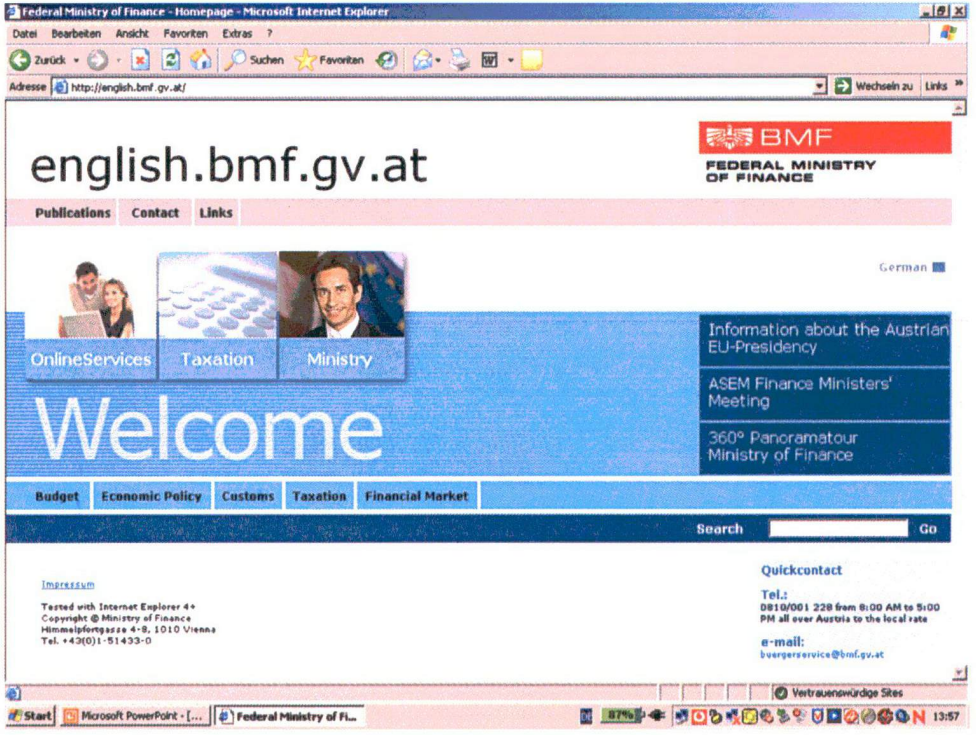
German version

English version



http://www.bmf.gv.at

E-government Intranet

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https://portal.bmf.gv.at

BMF-Intranet - Microsoft Internet Explorer

Datei Bearbeiten Ansicht Favoriten Extras ?

Zurück Suchen Favoriten

Adresse http://intranetbmf.portal.at/index.htm?p=1 Wechseln zu Links

Intranet

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Pressespiegel | Sitemap | News-Abo | Jobbörse | Portal-Anwendungen | Service | Feedback | Suche | Telefonbuch

- Bildung
- Controlling
- Daten und Fakten
- Meine Dienststelle
- Informationstechnologie
- Infrastruktur & Beschaffung
- Interessensvertretungen
- Mitarbeiterservice
- Personalmanagement
- Projekte und Programme
- Reformen
- Steuern
- Zoll

ESED/EZD-Neuzugänge

Aus technischen Gründen ist derzeit eine direkte Verlinkung der Dokumente nicht möglich. Durch Klick auf den ESED- bzw. EZD-Link wird die jeweilige Anwendung gestartet.

zur ESED >>>

1 Erlass BMF, BMF-080000/0003-IV/2/2006 vom 30.03.2006

Maßnahmen zur Bekämpfung der Scheinselbständigkeit und des ungerechtfertigten Bezugs von Familienbeihilfe

2 Erlass BMF, BMF-010211/0004-V/2/2006 vom 24.03.2006

Neues und Wissenwertes aus der Direktbearbeitung

3 Erlass BMF, BMF-010203/0126-VI/6/2006 vom 15.03.2006

Körperschaftsteuervorauszahlungen 2006 bei Unternehmensgruppen

4 Info FB FinStR BMF, INFO/0006-FB FinStR/06 vom 11.04.2006

Rückzahlungsanträge bei Wohnungseigentumsgemeinschaften

5 Info FB FinStR BMF, INFO/0007-FB FinStR/06 vom 11.04.2006

Rückzahlung bei Gesamtschuldverhältnissen

6 UFSW, RV/1277-W/05 vom 08.03.2006

Neu im Intranet

Eintragungen für den Karfreitag im ESS

Die Intranetredaktion wünscht frohe Ostern!
Zur Erinnerung: Welche Eintragungsmöglichkeiten gibt es am Karfreitag im ESS?

weiter >>>

ESS Serie Finanz Aktuell: Quartalsabschluss

Den zweiten Teil der IT-Serie zu ESS finden Sie ab sofort unter *"Mitarbeiterservice / Mich interessiert / ESS - Employee Self Service.* Schwerpunkte sind der Monatsabschluss März sowie der

javascript:callMenu(); Vertrauenswürdige Sites

Start | Microsoft Po... | D:\Daten\EL... | ZVB 2006 Des... | BMF-Portal - ... | BMF-Intran... | 93% | 14:22

E-government "Finanz Online"

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- Internet-based system for the electronic transmission of tax returns
- Can be used by all citizens as well as companies and municipalities
- No specific software needed, free of charge
- All tax affairs can be managed anywhere in the world, "the office is only a mouse-click away"
- 24 hours/7 days a week

E-government "Finanz Online"

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- **Advantages for citizens:**
  - efficiency
  - transparency
- **Advantages for the administration:**
  - data acquisition outsourced to citizens
  - fewer personnel
  - fewer telephone contacts

E-government "Finanz Online"

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Screenshot – Finanz Online

E-government "Findok"

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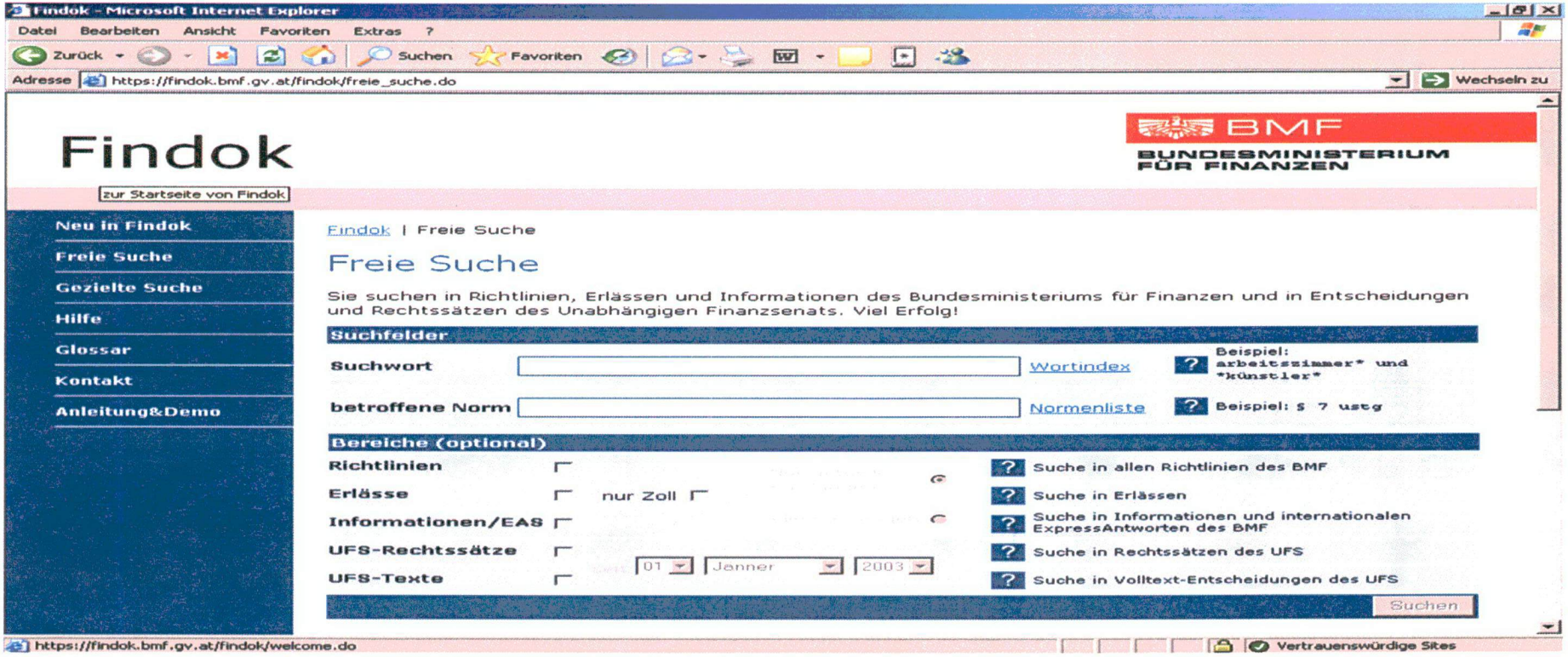
- Findok – the tax information system (database)
- tax law, jurisdiction, guide lines, decrees, etc
- https://www.bmf.gv.at/findok