Penalties for failing to report arrangements

No new or additional punitive measures have been introduced by the reporting obligation. The tax authority may impose a non-compliance levy and/or a fine.

In order to enforce the performance of the obligations the amount of non-compliance levy may not exceed 3,300 euros, whereas it may not exceed 1,300 euros for the first event and 2,000 euros in the second event (**subsection 3 of § 22 of the Tax Information Exchange Act**).

For failure to submit information on a reportable cross-border arrangement, the tax authority may impose a fine of up to 300 fine units on a natural person (one fine unit is currently 4 euros) and, in the case of a legal person, up to 3200 euros (**§ 155^3 of the Taxation Act**).

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