

**The one-off tax discharge statement –
Management and follow-up by the tax department**

The Court sent the federal Parliament an audit report on the management and follow-up of the one-off tax discharge statement (later abbreviated into DLU). The audit 's objective was to examine whether the resources were in place in the government department to ensure abidance by the conditions provided for in the legislation and to enforce the aggravated penalty system imposed on taxpayers who failed to fill in the DLU while meeting all criteria to do so.

The Court noticed that the taxation sections from the corporation and revenue tax department did not receive any specific instructions as to how to proceed when a tax control is performed and a taxpayer shows a DLU certificate. Besides, the circulars issued by the land registry did not always provide local taxation sections the explanations needed to act practically and they contained several inaccuracies.

The aggravated penalty system was rarely used, the rules of civil law remained prevalent most of the time. While from 1st January 2005 onwards the taxpayer who reported, even spontaneously, amounts that could have been subject to the DLU should be imposed this penalty, the taxation sections went on using the system applicable before the 1st January 2005.

If the DLU tax filer opted for keeping his assets abroad, the data in his tax return were recorded in an automated file in the Treasury. The transfer of these recorded data to the taxation sections, as provided by the explanatory statement of the law of 31 December 2003, was not implemented.

Besides, while the financial institutions are held to communicate the Financial Information processing section (CTIF) a list of the people who had filed a DLU as part of the campaign on the prevention of money laundering, the law did not include this obligation for the Treasury. Consequently the Treasury did not send the CTIF a list of DLU's filed with it.

The Finance minister promised to see to it that the tax department would take the necessary steps both for instructions designed for the department external sections to be drafted as for organising the collaboration between the various sections.