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By PwC Deutschland | 10. Oktober 2025

No confirmation of receipt required when submitting an appeal via email

Where an appeal is submitted by email, failure to request confirmation that the message was received and read has no impact on the cause of fault. This was decided by the Supreme Tax Court regarding the consequences of missing the one-month filing deadline in the course of an application for reinstatement into the status quo ante pursuant to Section 110 Fiscal Code.

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The case of dispute: The plaintiff had not provided proof of receipt of the email sent by his legal representative to the tax office regarding his appeal. Sending an email does not constitute evidence of its receipt by the addressee because the mere act of sending does not guarantee that the message will reach the recipient or his email inbox. The one-month deadline for the appeal was therefore not met by the plaintiff. Yet, there was a way out.

The preconditions for reinstatement: Where a person has - through no fault of his own - been prevented from observing a statutory time limit, he shall, upon application, be granted reinstatement into the status quo ante (reinstatement). The fault of a representative shall be deemed to be that of the person he represents. (Section 110 para. 1 Fiscal Code). The application shall be made within one month of the removal of the obstacle. The facts justifying the application are to be established credibly when the application is made or during the proceedings connected with the application. The neglected action must be corrected within the application period. Once this has been done, reinstatement may be granted even without application.

The issue of fault: Regarding the question of fault, the Supreme Tax Court had the following to say: A person is deemed to have acted “without fault” in failing to comply with a statutory deadline if he or she has exercised the care required of a conscientious and competent party to the proceedings which is reasonable under the circumstances.

The decisive point in favor of the plaintiff: If, as in the case of dispute, the taxpayer files an appeal via email, he (or his legal representative) has done everything possible (and necessary) by sending the correctly addressed email to ensure that the email actually leaves his area of responsibility. He has no control whatsoever on how long it takes for the email to be transmitted electronically from the sending server to the recipient's server and then stored in the recipient's email inbox, nor does he have any influence on the email being “lost” in the “network,” and he is also not required to take any precautions in such cases. Therefore, he is not obliged to ensure that the email has been received by the addressee but rather may trust that the matter (the electronic delivery) takes its regular course.

No strings attached: The plaintiff is also not obliged to ask for reading confirmation of his e-mail. Failure to request proof of receipt or reading confirmation of the email has no impact on the question of fault for failure to meet the deadline in connection with an application for reinstatement.

Source:

Supreme Tax Court, decision of 29 April 2025 VI R 2/23 - published on 9 October 2025.

Schlagwörter

Wiedereinsetzung in den vorigen Stand, filing deadlines, reinstatement