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By PwC Deutschland | 15. Februar 2026

# Use of the special tax advisor mailbox also mandatory for tax advisors' own affairs

**In a most recent judgment, the Supreme Tax Court decided that the obligation to use the special electronic mailbox also applies if a tax advisor who exercises his right to represent himself or represents a relative files a lawsuit before a tax court as a private individual without referring to his accreditation as a tax advisor.**

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## Background

The Supreme Tax Court had to decide whether the obligation to use a special electronic lawyer's mailbox, as regulated in Section 52d of the **Code of Procedure of Fiscal Courts** (Finanzgerichtsordnung - **FGO**), should be interpreted as a role- or status-related term for professionals.This question had previously been a matter of some controversy. According to a role-based interpretation, an obligation to use electronic legal communication only exists if the professional is acting in his or her professional capacity. In a status-based understanding, there is an obligation to participate in electronic legal communication regardless of the context of the activity, i.e., even when acting as a private individual.

The plaintiffs are married and are assessed jointly for income tax purposes. The plaintiff is a tax advisor and auditor. He applied for a different assessment of interest on arrears for reasons of equity. The tax office rejected the applications. The plaintiff filed appeals against this decision by letter and fax. The letters of appeal mentioned the plaintiff's private address in the letterhead and subject line and were signed only by the plaintiff. They did not include any information about the plaintiff's occupation.

The tax office maintained that the claims had not been filed in the manner required in Section 52d FGO. The plaintiff replied that he was acting as a private individual. He represented himself and the plaintiff.

## Decision

The Supreme Tax Court rejected the appeal brought by the plaintiff. The official route via the special electronic mailbox (known as “beSt”) must also be followed if a tax advisor represents a relative and files a lawsuit in a finance court as a private individual without referring to his or her license as a tax advisor. The breach of form renders the procedural acts invalid and thus precludes compliance with the deadline for filing a lawsuit.

The **Code of Procedure of Fiscal Courts** (**FGO**) states in Sec. 52d sentence 1 that „preparatory pleadings and their supporting materials as well as applications and statements to be made in writing that are **submitted by a lawyer**, by an authority or by a legal entity under public law, including the associations formed by it to fulfill its public duties, must be transmitted as an electronic document“. According to sentence 2, „The same applies to **persons authorized to act as representatives under this Act** for whom a secure transmission path pursuant to Section 52a (4) sentence 1 no. 2 is available“.

The wording of Section 52d FGO (“submitted by a lawyer,” “persons authorized to act as representatives under this Act”) suggests that the personal scope of application of the provision is to be understood in terms of status, the Supreme Tax Court said. Professional representatives are not addressed in their role but in their capacity as lawyers or persons authorized to represent. In any case, the wording of Section 52d FGO does not clearly

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restrict the provision to cases of representation of a party or of disclosure of professional accreditation.

When assessing the reasonableness of the tax advisor's use of the *beSt* for his own affairs, it must also be taken into account that distinguishing between different functions would foreseeably lead to legal uncertainty. Particular if the tax advisor acts partly in a professional capacity and partly as a private individual in the ongoing proceedings, or if it is not clear from the circumstances in which capacity he or she acts such as in the case of a lawsuit filed from their private address with reference to their professional license.

**Source:**

Supreme Tax Court, decision of 25 November 2025 (VIII R 2/25), published on 12 February 2026.

**Schlagwörter**

electronic filing