By PwC Deutschland | 23. August 2026

MoF: Notification of tax administrative acts by providing access for data retrieval from 1 January 2026

In a most current circular, the Federal Ministry of Finance (MoF) comments on the disclosure of tax administrative acts by making them available for data retrieval effective 1 January 2026, as well as on legal issues concerning the application of the revised version of Section 122a of the General Tax Code.

The MoF circular sets forth the transition to the electronic opt-out procedure for the notification of tax administrative acts. While active consent will still be required during the transition year 2026, electronic notification will become the standard procedure as of 2027. To prevent this, taxpayers must in future apply for notification by mail in a timely manner.

I. The legislative changes mainly address the following three points:

1. Consent for electronic notification of administrative documents no longer required

According to Section 122a (1) Sentence 2 of the General Tax Code (GTC), administrative documents are in future to be delivered by making them available for electronic retrieval unless a request for delivery by mail has been submitted. Consent to electronic delivery - as previously required - is no longer necessary.

2. Application ofSection 122a (1) Sentence 2 GTC postponed to 1 January 2027

Due to the deferred application of Section 122a (1) Sentence 2 GTC, electronic notification pursuant to Section 122a (1) Sentence 1 GTC will only take place in 2026 if the taxpayer or his or her authorized representative has given consent to electronic notification in accordance with the law in effect prior to 1 January 2026. Consent may still be given in 2026.

This should ensure that all parties involved are given the opportunity in 2026 to adapt to the legal changes with adequate advance notice.

3. Presumption of notification by making the administrative act available for retrieval

An administrative act that must be notified electronically pursuant to Section 122a GTC shall, in future, be deemed to have been **notified on the fourth day** after it has been made available for data retrieval.

Even though, pursuant to Section 122a (1) Sentence 3 GTC, the person authorized to access the data must still be notified electronically on the day the data is made available for retrieval concerning the possibility of retrieval and its legal effects, this notification will henceforth serve only as an informational notice. Contrary to the previous legal situation, it is no longer the basis for the statutory presumption of disclosure.

II. When applying the new regulations regarding the electronic disclosure of tax administrative documents, the following applies to all open cases:

Electronic notification from 1 January 2026

For the year 2026, the existing procedure for the notification of administrative acts (tax assessment notices, etc.) will not change. In 2026, administrative acts will be served electronically only if the recipient has previously given **active consent to electronic service in his or her ELSTER user account**, or- in the case of authorized representatives - has given active consent to electronic service for the respective power of attorney.

Electronic notification from 1 January 2027

Under the new Section 122a GTC, explicit consent will no longer be required for the electronic notification of administrative documents as of 1 January 2027. Thus, electronic tax assessment notices will be the rule unless a request for notification by mail is submitted. Notification by mail would then be the exception.

Request for notification by postal mail

Applications for notification by mail will be required first time for notifications issued on or after 1 January 2027. These are valid from the date of receipt by the tax authority with future effect. It is essential that the application for notification by mail be on file with the competent tax authority at the time of its last official action (i. e., making the data available for retrieval).

Requests for notification by post (Section 122a (2) GTC, as amended) for notifications effective 1 January 2027, should be submitted or revoked via the “ELSTER” online portal.

The request for notification by post and the revocation of such request may only be made uniformly for all administrative acts relating to the same tax (reference) number.

Consequence if consent is not yet given according to Section 122a (1) GTC (prior version)

The previous refusal to consent to electronic notification (which will still be on file in 2026) is not considered as a request for notification by mail. Therefore, and regardless of the date the declaration was submitted, tax assessment notices without an explicit request for notification by mail will generally be delivered electronically as of 1 January 2027.

No right to electronic notification

Pursuant to Section 122a (1) GTC, carrying out the actual electronic notification remains at the discretion of the tax authorities, both currently and as of 1 January 2027. In particular, electronic notification does not constitute a legal right for the parties involved. Thus, for example, it is possible to deviate from the requirement for electronic notification for technical or organizational reasons.

Nationwide, electronic notification is currently generally available only for income tax, trade tax, and corporation tax. For all other tax assessments and determination notices, electronic notification is not (yet) possible for technical reasons. This applies in particular to VAT assessment notices.

Electronic notification despite request for notification by mail pursuant to Section 122a (2) GTC

The administration cannot completely rule out electronic notification in all cases where a request for notification by mail has been submitted. It may make it impossible to comply with the request in situations where a request for notification by mail and electronic notification closely overlap.

Notwithstanding the above, the provisions applicable to the actual method of notification used in these cases shall apply. Thus, if the notice is served electronically rather than by mail as requested, the date and the provision of the notice for data retrieval are decisive (effectiveness of the notification under Section 122a GTC). If, due to the anticipation of notification by mail, the decision made available was in fact not retrieved or was retrieved late reinstatement of a deadline missed for this reason may be considered.

Source:

MoF, circular of 13 August 2026 (GZ: IV D 1 - S 0284-a/00002/011/237) – published on 18 August 2026.

Schlagwörter

administrative act, electronic data, mandatory disclosure