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No specific authentication of electronic invoice

The finance ministry has updated its VAT Implementation Decree in the light of the abolition of the requirement to authenticate an electronic invoice with an authorised electronic signature.

With effect from July 1, 2011 the formal requirements on electronic invoices as input tax vouchers were eased considerably. In particular, the requirement that they be authenticated with an authorised, qualified electronic signature was dropped altogether. Electronic invoices may now be transmitted by e-mail or in an ordinary e-mail attachment as a text or image file. However, the requirement that the invoice recipient must agree to electronic issue remains. The finance ministry has now updated its VAT Implementation Decree with detailed guidance on the new situation.

If the electronic invoice is authenticated by qualified electronic signature, the signature must be retained as part of the invoice documentation. If, however, the invoice is not authenticated, the recipient must establish his own control procedures for verification. There are no particular forms for this, although the controls adopted must be documented. They may be manual or automated. Independently of invoice authentication, there must be controls in place to verify the invoice content – receipt of the supply, the price as agreed, the identity of the supplier and the correct designation of the recipient. Verification of this content entitles the invoice holder to assume that the invoice was correctly transmitted, that is, that it is electronically authentic. This means that the right to deduct the input tax as shown will not be compromised by lack of specific authentication. However, the right to deduct must be apparent from the other supporting documentation.

Keywords

authentication, electronic invoice, qualified electronic signature