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By PwC Deutschland | 17 October 2012

Digital signature on e-invoice no longer required

Following the abolition of the requirement to authenticate an electronic invoice with an authorised digital signature, the finance ministry has dropped the corresponding requirement from its Audit Principles on Electronic Records.

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The finance ministry has dropped the entire section dealing with electronic invoices from its Principles on Data Access and on the Audit of Digital Records. This reflects the abolition of the requirement for an authorised digital signature on an electronic invoice, but also means that electronic invoices will now be accepted by tax auditors without having to comply with any specific formalities. However, they must still meet normal standards of control.

Keywords

digital signature, e-invoice, electronic invoice