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By PwC Deutschland | 26 June 2026

Appeal submitted in Word document may be legally valid

In a recent judgment, the Supreme Tax Court decided that a complaint filed by a tax advisor in an incorrect file format is still valid if the case files at the tax court are still maintained in paper form and the complaint is printed out and added to the file there.

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Background:

The plaintiff's tax advisor submitted the appeal to the tax court (of first instance – *Finanzgericht*) electronically via his special tax advisor mailbox but only as a Word document. The tax court printed out the complaint and added it to the case file which was still maintained in paper form. The tax court dismissed the complaint as inadmissible because it had been filed in the wrong format and was therefore invalid.

This is what the Supreme Tax Court had to say:

Under the Code of Procedure of Fiscal Courts (*Finanzgerichtsordnung - FGO*), professionals such as attorneys and tax advisors are required to submit their complaints as electronic documents. Since the electronic document must be suitable for processing by the court, the relevant statutory regulation also mandates, among other things, the use of the PDF file format. A document that is not filed with a court in this format is, in essence, not in the proper form and is therefore not validly submitted to the court. It is thus regarded as not having been filed. The Supreme Tax Court has already previously decided to this effect in line with other federal courts.

However, the Supreme Tax Court has now granted professional parties an exception to this rule and, in the present case, upheld the appeal: If the court's records are not maintained electronically but still kept in paper form, electronic transmission in the wrong file format is not a cause for concern as long as the court is able to print out the transmitted document and add it to its paper records.

In this case, the requirement under the statute for the document to be suitable for processing by the court is sufficiently met if the document, in the form of a paper printout, is an unalterable part of the case file. The Federal Labor Court had previously decided in this manner and the Supreme Tax Court now concurred with this judgment.

However, this case law does not apply to plaintiffs who file their complaints with the tax court in person. They may still file their complaints by mail. The situation, though, is different at the Supreme Tax Court where plaintiffs must always use a professional representative.

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Supreme Tax Court, judgment of 7 May 2026 (VI R 20/24) published on 25 June 2026.

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