By PwC Deutschland | 20 September 2026

Submission of document bearing non-qualified electronic signature via the special electronic tax advisor mailbox

When forwarding a written document from a firm’s post office box belonging to an authorized tax consulting firm, the professional who signs the document with a simple signature and the professional who initiates the mailing do not have to be the same person, the Supreme Tax Court said in a most recently published decision. However, it is required that both the licensed professional who signs the document and the licensed professional who initiates the mailing be authorized to represent the tax consulting firm.

In **the case of dispute**, a complaint filed by tax advisor R had been signed with a plain signature. The complaint was sent to the court's electronic mailbox by tax advisor Z who was also authorized to represent the tax consultancy firm via the firm's corporate mailbox. The lower tax court had dismissed the complaint as inadmissible because the person who signed the pleading was not the same as the person who sent it.

Supreme Tax Court simplifies use of the corporate mailbox

The Supreme Tax Court set aside the decision of the lower tax court and referred the case back for a new hearing and final decision. The corporate mailbox of a professional services partnership - unlike the special electronic tax advisor mailbox (beSt) of a tax advisor or the special electronic attorney mailbox (beA) - is not a personally assigned mailbox. The firm's mailbox is not attributable to an individual but rather to the professional service firm itself. In this respect, it is comparable to the special electronic mailbox for government agencies (beBpo). The beBpo also does not require that the person who simply signs the pleading be the same person who sends it.

The tax court must now, in the second instance, determine whether the complaint was signed by a licensed professional authorized to represent the professional firm acting as legal counsel. This is a prerequisite for the admissibility of the complaint.

Source: Supreme Tax Court, judgment of 14 July 2026 (IX R 19/25) published on 10 September 2026.

Keywords

electronic data, qualified electronic signature