



VAT NEWSLETTER

## GoBD 2025: What's new? – Procedural documentation again in focus of German tax authorities

24 | 2025

### 1 Background

In its letter dated 14 July 2025, the Federal Ministry of Finance (BMF) once again updated the GoBD (principles for the proper keeping and storage of books, records and documents in electronic form and for data access), see KMLZ VAT Newsletter 19 | 2024. The background to this is, in particular, the introduction of mandatory e-invoicing in the B2B sector since 1 January 2025 (see also KMLZ VAT Newsletter 39 | 2024).

### 2 Changes to the GoBD with regard to e-invoicing

In deviation from sec. 147 para. 2 no. 1 of the German Fiscal Code, the GoBD now stipulate that accounting documents, commercial or business letters that are received in the form of a structured data set (e.g. e-invoices), do not need to be archived in image form on a data carrier, but need only correspond to the documents in terms of content.

In the case of e-invoices within the meaning of sec. 14 para. 1 sentences 3 and 6 of the German VAT Act, it is also sufficient if only the structured data part is stored. The human-readable part of a hybrid e-invoice (e.g. the PDF part of a ZUGFeRD invoice) only needs to be stored if it contains additional or different information that is relevant for taxation purposes (e.g. an accounting entry or qualified electronic signatures).

Furthermore, when using an invoicing programme to create outgoing invoices, it is not necessary to retain a pictorial copy (e.g. PDF document) of an outgoing invoice if a "multiple copy with identical content" of the outgoing invoice can be created at any time upon request.



Dr. Kristina Echterfeld, LL.M.  
Lawyer

+49 (0) 221 54 095-372  
kristina.echterfeld@kmlz.de

### 3 Conversion of documents

Within the limits of the principles set out in point 135 of the GoBD, conversion to another format (e.g. MSG to PDF) is possible. Accordingly, both versions must be retained. However, it is sufficient to retain only the converted version if

- there are no changes to the content,
- the file can still be evaluated by machine, and
- the proper and loss-free conversion is documented by means of procedural documentation.

If image information is enriched, e.g. by means of OCR (optical character recognition), the information obtained in this way must also be retained.

### 4 Payment service providers

If the taxable person uses payment service providers (e.g. Stripe, PayPal, Klarna, Apple/Google Pay), the question of how to store payment receipts arises. The BMF's letter clarifies that the proof of a payment service provider, generated to document the technical processing of an electronic payment, is not subject to retention if

- it is not used as an accounting document or
- it is the only form of settlement with the payment processing service or
- it is the only way to clearly distinguish between cash and non-cash transactions in the cash accounting.

### 5 Indirect data access (Z2 access)

As regards the indirect data access (Z2), the BMF's letter clarifies that the tax authorities can not only require a taxable person to evaluate the data that must be recorded and retained on their behalf, in accordance with their specifications, or to have it evaluated by a third party commissioned by them, but that they must also make this evaluation available to the tax authorities in a machine-readable format. Previously, the only requirement was that a taxable person had to grant the tax authorities "read access".

### 6 Practical note: What should taxable persons pay attention to now?

The new BMF letter brings both relief and challenges for taxable persons. On the one hand, companies benefit from reduced archiving obligations and simplified procedures due to the focus on structured data sets. On the other hand, companies must ensure that their IT systems guarantee the machine-readability of structured data. At the same time, businesses must create and maintain audit-proof and up-to-date procedural documentation in order to prove compliance with the GoBD.

Businesses should check whether changes to their document management system and invoicing processes are necessary. Taxable persons must also ensure that, within the framework of Z2 access, they can provide the tax office with the data analysis they have carried out in a machine-readable format and, in the event of an audit, can provide the structured data part of the e-invoice. Accordingly, the processes and programmes used must be reviewed and, if necessary, adapted.

We can offer support. Please click here to find out more:

[E-Invoicing Archiving](#) and [E-Invoicing Procedural Documentation](#)