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Our reference CF
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Siemens AG: Outsourcing of freight invoice audit process to ControlPay - Usage of PDF-A files for electrical invoice incl. attachments -

Dear Sirs and Madams,

Based on German tax law, companies have to archive electronic invoices. To fulfill the tax office requirements for electronic documents (GOBD), the sender and the receiver of an electronic invoice have to guarantee the visual representation incl. all content for the actual and following 10 years. Unfortunately only PDF/A-1 and PDF/A-2 is a reliable guarantor that a document fulfills the German tax requirements for long-term archiving. Therefore Siemens will not accept other formats (e.g. Word, PDF or PDF/A-3) as electronic invoice or attachment.

Technical prerequisite:

- Only documents in the format **PDF/A-1a, PDF/A-1b, PDF/A-2a, PDF/A-2b, PDF/A-2u** are allowed to be send per mail or upload to the ControlPay platform. The conformance level b (b → basic, u → Unicode, a → accessibility) is sufficient for actual legal requirements.
- An e-mail to ControlPay may only include one invoice or credit note .
- Siemens and ControlPay use to verify the PDF/A format the EU sponsored pdf-validator “veraPDF” (<http://verapdf.org/home/>).
- Therefore PDF/A-1 is ISO standard since 2005, a large number of PDF/A solution are on the market, also free PDF converts (example but no recommendation: PDFCreator from www.pdfforge.org).
- All other formats dissimilar to PDF/A-1 and PDF/A-2, e.g. Standard PDF, .ZIP, .TIFF, lead to an automatic rejection by ControlPay.
- Additional content directly in the e-mail, e.g. comments, calculations, pictures will not processed and therefore not be taken into account for technical reasons.

Kind regards

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