

GOOD TO KNOW

which documents have to be archived?

As soon as the data and documents created in digital business processes have fiscal relevance, they must be archived in an audit-proof manner. Documents to be archived typically include the following:

- **Books and records** (e.g. business transactions, bookings, etc.)
- **Inventories** (e.g. records detailing the physical existence and value of all assets and liabilities)
- **Financial statements**
- **Management reports** (e.g. as legally significant additions to the annual financial statements)
- Opening balances as well as the **operating procedures** and **other organizational documents** required for understanding them
- **Accounting documents** (e.g. incoming invoices, but also sent invoices)
- **Received commercial and business letters** (any correspondence for the preparation, settlement, conclusion, or revocation of a transaction)
- Copies of **commercial and business letters** sent
- **Documents** under Article 15 (1) and Article 163 of the Customs Code (e.g. import customs declaration, invoices, etc.)
- **Other documents** relevant for taxation (e.g. HR documents)

**the right data
in the right
hands**

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