

Übersetzung durch den Sprachendienst des Bundesministeriums der Finanzen.
Translation provided by the Language Service of the Federal Ministry of Finance.
Stand: Die Übersetzung berücksichtigt die Änderung(en) der Verordnung durch Artikel 2 der Verordnung vom 30. Juli 2021 (BGBl. I S. 3295)
Version information: The translation includes the amendment(s) to the Ordinance by Article 2 of the Ordinance of 30 July 2021 (Federal Law Gazette I p. 3295)

Zur Nutzung dieser Übersetzung lesen Sie bitte den Hinweis auf www.gesetze-im-internet.de unter "[Translations](#)".

For conditions governing use of this translation, please see the information provided at www.gesetze-im-internet.de under "[Translations](#)".

Ordinance Establishing the Technical Requirements for Electronic Record-Keeping and Security Systems in Business Transactions¹

(Cash Register Anti-Tampering Ordinance)

Cash Register Anti-Tampering Ordinance of 26 September 2017 (Federal Law Gazette I, p. 3515), last amended by Article 2 of the Ordinance of 30 July 2021 (Federal Law Gazette I, p. 3295)

Footnote 1: Notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (OJ L 241, 17.9.2015, p. 1).

On the basis of section 146a (3) sentence 1 of the Fiscal Code (*Abgabenordnung*), as inserted by Article 1 no 3 of the Act of 22 December 2016 (Federal Law Gazette I, p. 3152), the Federal Ministry of Finance orders as follows, in agreement with the Federal Ministry of the Interior and the Federal Ministry for Economic Affairs and Energy and respecting the rights of the German Bundestag:

Section 1

Electronic record-keeping systems

(1) Electronic record-keeping systems within the meaning of section 146a (1) sentence 1 of the Fiscal Code are electronic or IT-supported point-of-sale systems or cash registers. The following are not considered electronic record-keeping systems:

1. ticket machines and ticket printers,
2. pay stations and parking ticket machines for parking space management as well as charging points for electric or hybrid vehicles,
3. electronic accounting programmes,
4. vending machines for goods and services,
5. ATMs and
6. cash and non-cash prize gaming machines.

(2) The following are also considered electronic record-keeping systems within the meaning of section 146a (1) sentence 1 of the Fiscal Code:

1. taximeters within the meaning of Annex IX of Directive 2014/32/EU of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of

the Member States relating to the making available on the market of measuring instruments (OJ L 96, 29.3.2014, p. 149; L 13, 20.1.2016, p. 57), amended by Directive 2015/13 (OJ L 3, 7.1.2015, p. 42)), as amended, (EU taximeters) and

2. odometers.

Section 2

Logging of basic digital records

Each time a business transaction or other process is to be recorded within the meaning of section 146a (1) sentence 1 of the Fiscal Code, an electronic record-keeping system must initiate a new transaction without delay. The transaction must contain the following:

1. the process start time,
2. a unique serial transaction number,
3. the process type,
4. the process data,
5. the payment types,
6. the process end time or process abort time,
7. a check sum and
8. the serial number of the electronic record-keeping system and the serial number of the security module.

The times specified in sentence 2 nos 1 and 6, the transaction number specified in sentence 2 no 2, and the check sum specified in sentence 2 no 7 must be established by the security module in a tamper-proof way. The transaction number must be constructed in such a way that any gaps in transaction records are detectable.

Section 3

Storage of basic records

(1) Ongoing business transactions or other processes within the meaning of section 146a (1) sentence 1 of the Fiscal Code must be stored on a non-volatile storage medium in a way that is complete, unmodified and tamper-proof.

(2) The stored business transactions or other processes within the meaning of section 146a (1) sentence 1 of the Fiscal Code must be concatenated as transactions in such a way that any gaps in the records are detectable.

(3) If the stored basic digital records are transferred, in whole or in part, from an electronic record-keeping system to an external electronic storage system, it must be ensured that the concatenation of all transactions in accordance with subsection (2) and compliance with the requirements for the standardised digital interface in accordance with section 4 are maintained.

(4) Compression of basic records in an electronic storage system is not permitted for the duration of storage in accordance with section 147 (3) of the Fiscal Code if this means readability cannot be guaranteed.

Section 4

Standardised digital interface

The standardised digital interface is a data set description for standardised data export from the storage medium in accordance with section 3 (1), from the connection to the electronic record-keeping system and from the electronic storage system, for transfer to the tax authority official tasked with the cash register inspection or field audit. It ensures a standardised structuring and description of the data to be recorded in accordance with section 146a (1) of the Fiscal Code in a data schema and data field description for logging in

accordance with section 2 and storage in accordance with section 3. This applies regardless of the manufacturer software. The standardised digital interface for standardised export from the storage medium in accordance with section 3 (1) and the standardised digital interface for standardised export from the electronic record-keeping system can be created and published separately from each other.

Section 5

Technical security system requirements

The Federal Office for Information Security, in consultation with the Federal Ministry of Finance, issues technical guidelines and protection profiles specifying the technical requirements for

1. the digital interface, insofar as these technical requirements relate to standardised export from the storage medium and the connection of the certified technical security system to the electronic record-keeping system,
2. the security module and
3. the storage medium.

The latest versions will be published in Part I of the Federal Tax Gazette and on the website of the Federal Office for Information Security.

Section 6

Requirements for receipts

A receipt must include at least the following:

1. the full name and the full address of the supplier,
2. the receipt issue date and the process start time specified in section 2 sentence 2 no 1 and the process end time specified in section 2 sentence 2 no 6,
3. the quantity and type of items supplied or the scope and type of services provided,
4. the transaction number specified in section 2 sentence 2 no 2,
5. the total amount of the consideration and the applicable tax amount for the supply or service and the applicable tax rate or, in the case of a tax exemption, a note that the supply or service is tax-exempt,
6. the serial number of the electronic record-keeping system as well as the serial number of the security module and
7. the check sum specified in section 2 sentence 2 no 7 and the serial signature counter established by the security module.

The information specified in sentence 1 must be

1. readable for anyone without machine support or
2. readable using a QR code.

The QR code referred to in sentence 2 no 2 must comply with the digital interface of the revenue administration (DSFinV) that is required for the type of record-keeping system in question. The applicable version of the digital interface will be published on the website of the Federal Central Tax Office. A receipt may be issued in paper form or, with the permission of the recipient, electronically in a standardised data format.

Section 7

Requirements for EU taximeters

(1) Section 2 and section 6 sentence 1 do not apply to EU taximeters.

(2) When a switch is made from the “Stopped” operating position to the “For Hire” operating position, a new transaction must be initiated in the security module without delay. In the case of EU taximeters, the transaction must include the following:

1. the totaliser data, general information, fare information for a trip and tariff information referred to in no 4 of Annex IX to Directive 2014/32/EU,
2. the end time of the “Stopped” operating position,
3. a unique serial transaction number and
4. a check sum.

The data specified in sentence 2 nos 1 to 4 must be established by the security module in a tamper-proof way. The transaction number must be constructed in such a way that any gaps in the transaction records are detectable.

(3) In the case of EU taximeters, the receipt must contain at least the following:

1. the general information and fare information for a trip referred to in no 4 of Annex IX to Directive 2014/32/EU,
2. the end time of the “Stopped” operating position specified in subsection (2) sentence 2 no 2,
3. the transaction number specified in subsection (2) sentence 2 no 3,
4. the check sum specified in subsection (2) sentence 2 no 4 and
5. the serial number of the security module.

Section 6 sentences 2–4 apply accordingly. A receipt may be issued in paper form or, with the permission of the recipient, electronically in a standardised data format.

(4) If a taximeter does not have a receipt printer, the receipt may be issued outside the EU taximeter in paper form or, with the permission of the recipient, electronically in a standardised data format. The receipt may be issued at a later time following the business transaction and to a person not directly involved in the business transaction. VAT requirements for invoices remain unaffected.

Section 8 Requirements for odometers

(1) Section 2 and section 6 sentence 1 do not apply to odometers.

(2) In the case of odometers, the transaction must include the following:

1. the totaliser data and the general information specified in section 7 (2) sentence 2 no 1,
2. the fare information for a trip specified in section 7 (2) sentence 2 no 1,
3. a unique serial transaction number and
4. a check sum.

The data specified in sentence 1 nos 1 and 2 must be recorded only to the extent that it is generated by the odometer. The data specified in sentence 1 nos 3 and 4 must be established by the security module in a tamper-proof way. The transaction number must be constructed in such a way that any gaps in the transaction records are detectable.

(3) In the case of odometers, the receipt must contain at least the following:

1. the general information and fare information for a trip specified in section 7 (3) sentence 1 no 1, to the extent that it is generated by the odometer.
2. the transaction number specified in subsection (2) sentence 1 no 3,

3. the check sum specified in subsection (2) sentence 1 no 4 and
4. the serial number of the security module.

Section 6 sentences 2–4 apply accordingly. A receipt may be issued in paper form or, with the permission of the recipient, electronically in a standardised data format.

(4) In the case of odometers, the receipt can be replaced by a legally compliant record of the business transaction if no digital interface is available. If a digital interface is available, section 7 (4) applies accordingly.

Section 9

Transitional arrangements for EU taximeters with INSIKA² technology

(1) If an EU taximeter was equipped with INSIKA technology before 1 January 2021, section 7 does not apply to this EU taximeter until 1 January 2026.

(2) Subsection (1) does not apply if the EU taximeter is removed from the vehicle in which it was installed on 1 January 2021 and installed in a new vehicle.

(3) If the conditions laid down in subsections (1) and (2) are met, the competent tax office must be informed of this by 31 January 2024. If a case falling under subsection (2) arises after 1 January 2024, the competent tax office must be informed within one month.

Footnote 2: Translator's note: **IN**tegrierte **SI**cherheitslösung für messwertverarbeitende **KA**ssensysteme (integrated security solution for point-of-sale systems that process measured values)

Section 10

Date of application for odometers

In the case of odometers, section 8 applies from the day on which

1. at least three independent companies offer odometers on the market that have a suitable digital interface within the meaning of the Cash Register Anti-Tampering Ordinance and
2. a conformity assessment body in accordance with section 13 or section 14 of the Measurement and Calibration Act³ determines the conformity of the odometers specified in no 1 with the requirements of the Measurement and Calibration Act.

The date specified in sentence 1 will be announced by the Federal Ministry of Finance in Part I of the Federal Tax Gazette. Sentences 1 and 2 apply to odometers placed on the market after the date published in sentence 1.

Footnote 3: *Mess- und Eichgesetz*

Section 11

Certification

(1) Certification of technical security systems is subject to section 9 of the BSI Act⁴ and to the BSI Certification and Recognition Ordinance⁵ of 17 December 2014 (Federal Law Gazette I, p. 2231), as amended. Verification and assessment may also be conducted by expert bodies recognised by the BSI which are also accredited in accordance with Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30), as amended.

(2) The applicant must cover the costs of certification. The Federal Ministry of the Interior Special Fee Ordinance⁶ of 2 September 2019 (Federal Law Gazette I, p. 1359), as amended, applies.

Footnote 4: *BSI-Gesetz*

Footnote 5: *BSI-Zertifizierungs- und -Anerkennungsverordnung*

Footnote 6: *Besondere Gebührenverordnung BMI*

Approved by the German Bundesrat.