

Übersetzung durch den Sprachendienst des Bundesministeriums der Finanzen.  
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Verordnung vom 30. Juli 2021 (BGBl. I S. 3295)  
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of the Ordinance of 30 July 2021 (Federal Law Gazette I p. 3295)

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## **Ordinance Establishing the Technical Requirements for Electronic Record-Keeping and Security Systems in Business Transactions<sup>1</sup> (Cash Register Anti-Tampering Ordinance)**

Cash Register Anti-Tampering Ordinance of 26 September 2017 (Federal Law Gazette I, p. 3515), last amended by Article 1 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**

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. taximeters and odometers,
6. ATMs and
7. cash and non-cash prize gaming machines.

## **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 type,
6. the process end time or process abort time,
7. a check sum and
8. the serial number of the electronic record-keeping system or 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 and
6. the serial number of the electronic record-keeping system or the serial number of 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**

### **Certification**

(1) Certification of technical security systems is subject to section 9 of the BSI Act<sup>2</sup> and to the BSI Certification and Recognition Ordinance<sup>3</sup> 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 Ordinance<sup>4</sup> of 2 September 2019 (Federal Law Gazette I, p. 1359), as amended, applies.

**Footnote 2:** *BSI-Gesetz*

**Footnote 3:** *BSI-Zertifizierungs- und -Anerkennungsverordnung*

**Footnote 4:** *Besondere Gebührenverordnung BMI*

**Section 8**  
**Entry into force**

This ordinance enters into force on the day following its promulgation.

Approved by the German Bundesrat.