



DSFinV-K + Cash Register Inspections

An Overview for Cash
Register Providers



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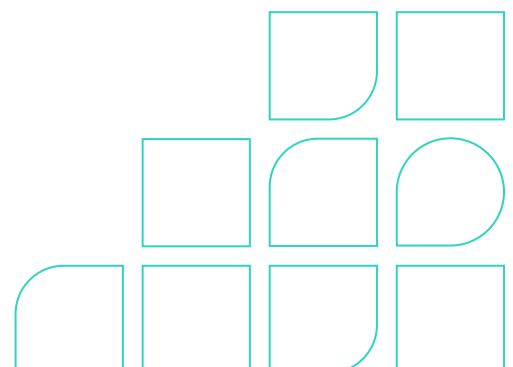
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FAQ

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1

What is DSFinV-K?

The DSFinV-K (Digital Interface of the Financial Administration for Cash Registers) is a standardized format for capturing and exporting cash register data. Its main goal is to ensure the completeness, traceability, and verifiability of all cash register data. The DSFinV-K is not directly part of the Technical Security System (TSS), but rather complements it by capturing additional data that are not included in the TSS logs but are necessary for tax audits. This enables tax authorities to efficiently and effectively review cash register data.



Purpose and Importance of DSFinV-K

The DSFinV-K standardizes the format and structure of data exported from cash registers. Through this standardization, it ensures that the data are complete, traceable, and verifiable, which is particularly crucial for external audits and cash register inspections by tax authorities, who rely on the accuracy and integrity of the data.

Legal Framework of DSFinV-K

In July 2019, the requirements for this structure were standardized with DSFinV-K 2.0. These standards aim to ensure the security against manipulation and the transparency of cash register systems. Detailed information on

DSFinV-K can be found on the website of the [Federal Central Tax Office](#).

Legal Background

The Act on Protection Against Manipulation of Digital Basic Records (BGBl. I 2016 S. 3152) has required since January 1, 2020, the protection of cash register data through a certified Technical Security System (TSS) according to § 146a AO and the Cash Register Security Ordinance (KassenSichV). These data must be provided to the tax administration during external audits or cash register inspections via a standardized digital interface — the DSFinV-K — which includes general cash register data as well as TSS data, but does not replace a standalone TSS export.

Versions of DSFinV-K

DSFinV-K 2.3:

Mandatory for all recordings from July 1, 2022.

DSFinV-K 2.4:

Effective since January 2024, containing only editorial changes and adjustments to the updated AEAO to § 146a. Refer to the application regulation.

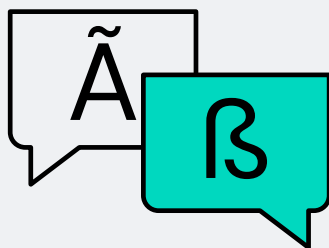


Application Regulation

DSFinV-K 2.3 is mandatory for all cash register data from July 1, 2022. Version 2.4, valid from January 1, 2024, only includes editorial changes and adjustments to the updated application decree to the Fiscal Code (§ 146a AO). Since no substantive changes were made compared to

version 2.3, the application of version 2.3 is sufficient, and existing systems do not necessarily need to be updated to version 2.4. This simplifies implementation for cash register providers as no significant adjustments to the systems are required.

English Translation



The tax administration provides an **English translation** of the most important chapters and appendices of the DSFinV-K requirements to support international providers. These translations are for assistance only and have no legal validity against the German original version.



2

Technical Requirements and Structuring of Cash Register Data

Structuring of Cash Register Data

The DSFinV-K defines the format and structure of the data that must be captured and exported by cash register systems. The requirements include:

- **Recording of Cash Receipts and Booked Revenues:** All transactions must be documented in detail, including the calculation of VAT.
- **Restorability of Cash Receipts:** Cash register data must be structured in such a way that the content of each receipt is traceable at any time from the stored data.
- **Protection of Master Data:** Business and cash register data must be recorded at each cash register closure and protected from changes.

Modules of DSFinV-K

The technical requirements of DSFinV-K include various modules that ensure all cash register data are correctly captured, structured, and stored. These modules are the **Single Entry Module**, **Master Data Module**, and **Cash Register Closure Module**.

Single Entry Module

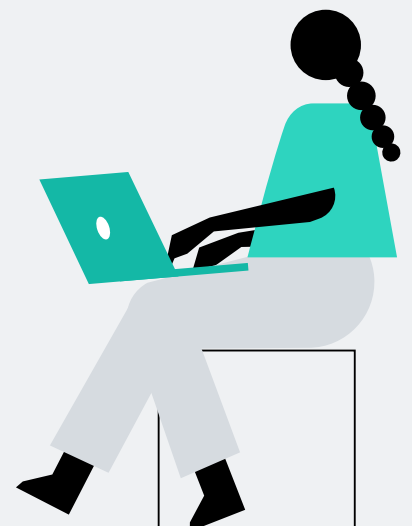
The Single Entry Module forms the basis of data storage and consists of the following main areas:

- **Bonpos:** Captures individual items of a transaction, including VAT rate, quantity, and type of goods or services delivered.
- **Bonpos_USt:** Assigns each item to a VAT rate.
- **Bonpos_Preisfindung:** Details on pricing, such as discounts or surcharges.
- **Bonpos_Zusatzinfo:** Additional information about the products sold, such as menu combinations.
- **Bonkopf:** Summarizes all individual items and additional files like:
 - **Bon_Referenzen:** References to internal and external processes.
 - **TSE_Transaktionen:** Storage of transactions for verifying TSS data.

Too Complex?

Our fiskaly DSFinV-K solution

covers all the technical requirements of the DSFinV-K, including the structuring and storage of relevant data. The API uses user-friendly designations according to the **DFKA taxonomy**.



Master Data Module

In the Master Data Module, master data for each cash register closure is stored. Changes to the master data are only allowed after a cash register closure. The master data include:

- **Stamm_Abschluss:** Date and time of the cash register closure, start and end ID, company data.
- **Stamm_Orte:** Names and locations of the business premises with cash registers.



Cash Register Closure Module

The Cash Register Closure Module takes over the booking document function and digitally stores the data of the respective cash register closure in the following files:

- **Z_GV_Typ:** Type of transactions.
- **Z_Zahlart:** Payment methods used.
- **Z_Waehrungen:** Currencies used.

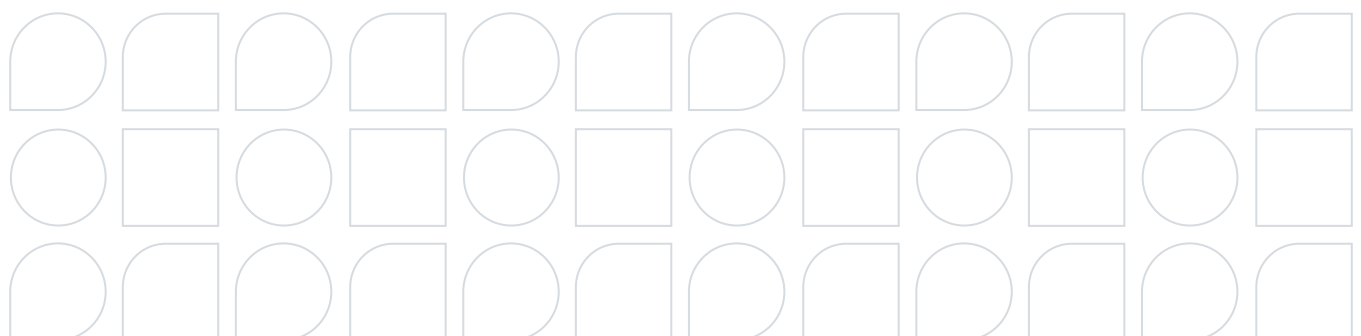
These modules and their specific requirements ensure the complete and traceable capture and storage of all relevant cash register data in accordance with DSFinV-K regulations.

Data Export and Structuring

The DSFinV-K interface for exporting data from electronic recording systems is necessary for

media transfer during external audits and cash register inspections. The interface ensures that the structure and designation of files and data fields remain uniform regardless of the electronic recording system used. Companies are obliged to provide the data according to the DSFinV-K conventions on an appropriate storage medium, enabling tax authorities to have uniform and efficient access to cash register data, significantly simplifying the review process.

The DSFinV-K ensures standardized, secure, and traceable capture and processing of cash register data, which is crucial for both companies and tax authorities.



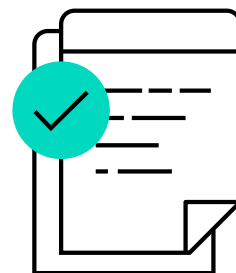


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Cash Register Inspection

What is a Cash Register Inspection?

Cash register inspection is an unannounced review of cash register records and systems by tax authorities. Its goal is to prevent manipulation and tax evasion by checking whether companies accurately record and declare their income. Discrepancies may lead to additional audits, such as a comprehensive business audit.



Legal Framework for Cash Register Inspections

According to § 146b of the Fiscal Code (AO), tax authorities may conduct unannounced cash register inspections during business hours. They may enter business premises, inspect documents, and read data from cash register systems, but may not take anything with them or open anything. The presence of the taxpayer or an employee handling cash is required.

Procedure of Cash Register Inspection

The cash register inspection can take place without prior notice at any time during business hours. Inspectors can act incognito as customers, make a test purchase, or conduct an obvious inspection. During test purchases, they do not have to identify themselves in publicly accessible business areas; however, they must do so during further inspections.

Inspections include:

- **Presence of a tamper-proof cash register system:** Whether the cash register system meets legal requirements and the data are protected from manipulation.
- **Proper cash register records:** Continuous numbering of receipts, recording the date and time of each transaction, precise recording of income and expenses, and specifying the payment method.
- **Proper storage of cash register records:** Compliance with the statutory retention period, which is generally ten years.
- **Consistency of cash register balance and records:** Ensuring that the cash register balance matches the recorded income and expenses.

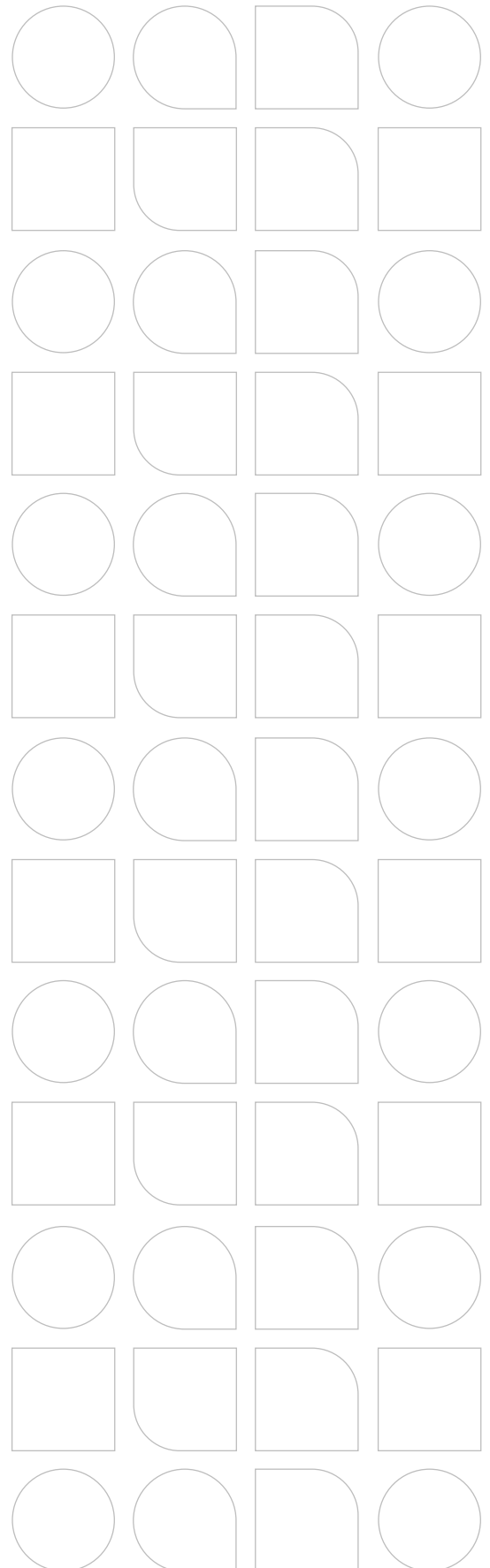


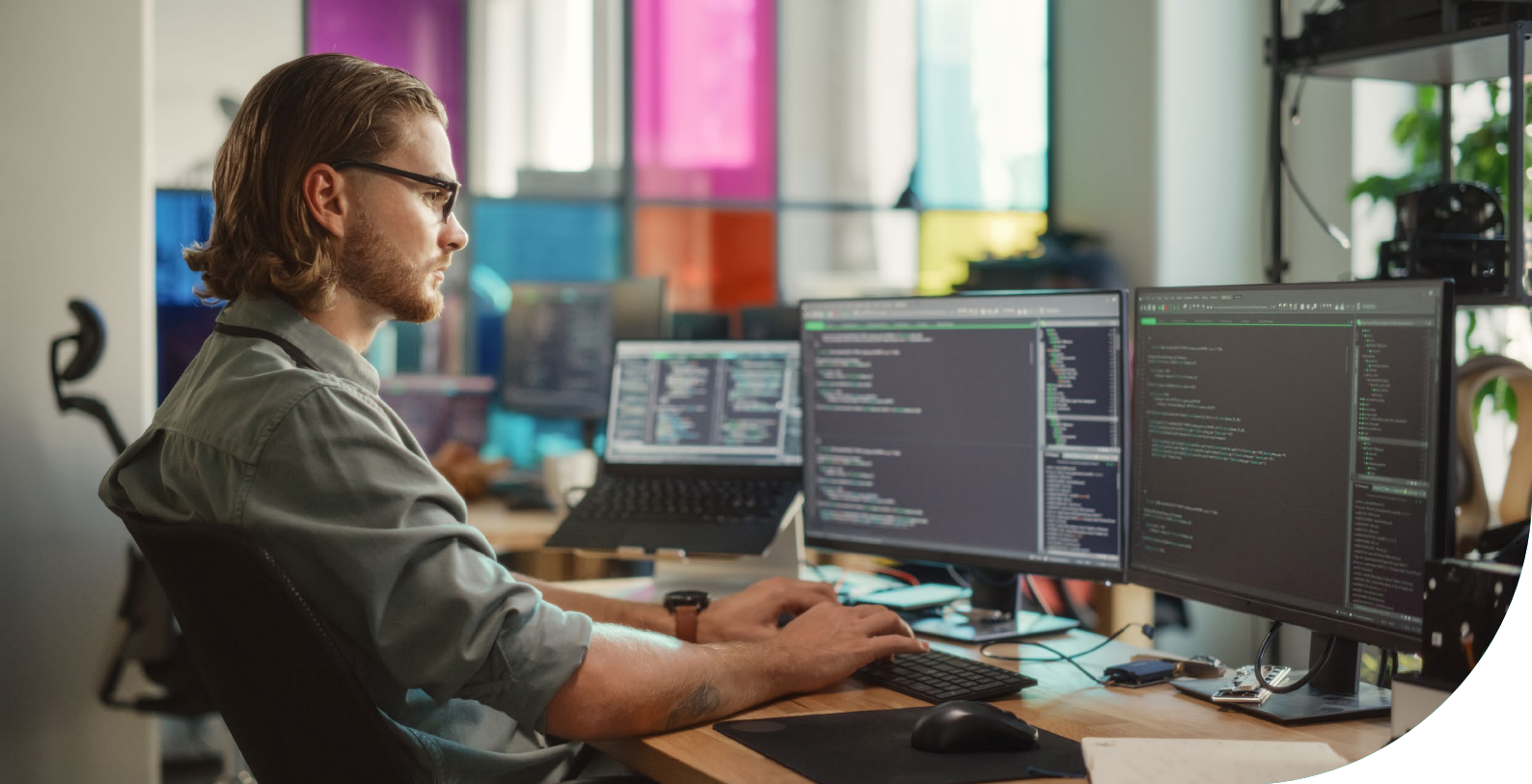
Preparation for Cash Register Inspections

Companies should ensure that:

- **Cash register systems meet legal requirements and are tamper-proof:** The Cash Register Security Ordinance (KassenSichV) has required since early 2023 that all electronic cash register systems be equipped with a certified Technical Security System (TSS).
- **Bookkeeping and recording obligations are properly fulfilled:** Complete recording and storage of income and processes according to DSFinV-K guidelines.
- **Employees handling cash are trained:** Employees should be informed about the requirements and the process of a cash register inspection to be available as contacts for the inspectors.

Due to the receipt issuance obligation (receipt duty), inspectors can quickly view relevant TSS data through visual inspection and inspection QR codes on the receipt. Missing QR codes require access to extended TSS data.





4

What Measures Should Cash Register Providers Take?

To best prepare your customers for a cash register inspection and ensure compliance with legal requirements, you, as a cash register provider, should take the following measures:

- **Implementation of a tamper-proof cash register system:** Ensure that your cash register systems meet legal requirements and include a certified Technical Security System (TSS).
- **Establishment of a DSFinV-K-compliant interface:** Ensure a uniform and error-free data export in the prescribed CSV format to ensure the verifiability of cash register data.
- **Support and training for your customers:** Offer training and support during the implementation of your cash register systems to ensure your customers comply with legal requirements.

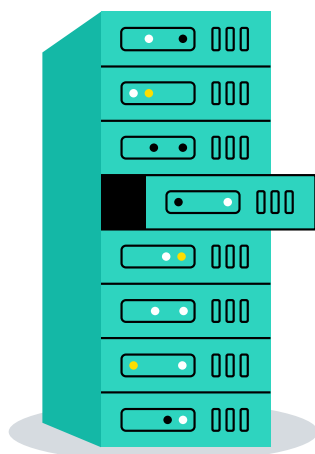
- **Reporting and receipt issuance obligation:** Support your customers in registering cash register systems with the tax office and ensure that all necessary information is displayed on cash register receipts.
- **Creation of a procedural documentation:** A clear and understandable description of the processes at the cash register and the cash register software according to GoBD – the DFKA provides a template.

By taking these measures, you help your customers ensure the proper documentation of business transactions, comply with statutory retention periods, and meet DSFinV-K requirements. This contributes to security against manipulation and transparency, making it easier for companies to comply with legal regulations during a cash register inspection.

Requirements for the Storage of Cash Register Data

In Germany, cash register data must generally be stored for ten years.

This retention period applies to all tax-relevant documents, including cash register data, in accordance with the statutory requirements of



the German Commercial Code (HGB) and the Fiscal Code (AO). The data must be stored completely and unalterably. Every change to the cash register system and every subsequent change to the data must be logged and also retained. The data must always be available, immediately readable, and machine-evaluable. Deficiencies in data storage can lead to significant tax arrears and sanctions.



DSFinV-K with fiskaly

Your Complete Solution for Legally Compliant Cash Register Exports

With fiskaly DSFinV-K, we offer a worry-free package for legally compliant cash register data exports that enables smooth cash register inspections and fulfills all legal requirements.

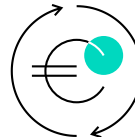
Benefits of fiskaly DSFinV-K

fiskaly DSFinV-K securely and properly exports your cash register data in the legally required format. The solution can be integrated separately or as a package with SIGN DE into your POS system. Experience the benefits of fiskaly DSFinV-K and secure a legally compliant, efficient, and future-proof solution for your cash register system.



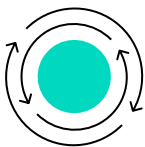
Legally Compliant Exports

Automatic implementation of all legal changes.



Efficient Use of Resources

Automated processes save developer resources.



Seamless Integration

Easy integration into existing systems, even with SIGN DE.



Up-to-date and Secure

Continuous monitoring of legal requirements.

fiskaly DSFinV-K API

Compliance with DSFinV-K requirements can be a complex challenge for many companies. To simplify this process, fiskaly offers a specially developed DSFinV-K solution. With our DSFinV-K API, we enable easy and seamless integration of the DSFinV-K standard into your cash register systems.



Our solution supports you in easily meeting all legal requirements. By using our API, you save time and resources and can focus on your core business.

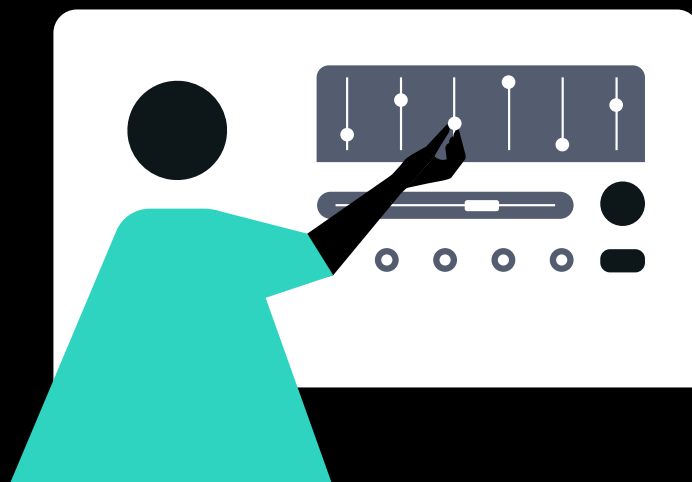
For more information, visit our [DSFinV-K Guide](#) or contact us directly at sales@fiskaly.com. We are happy to answer your questions.



Shape Your Future with Us

Looking to optimize your cash register system and take advantage of DSFinV-K-compliant data exports? Contact us to learn more about our solution. We'll help you make your cash register processes efficient and legally compliant. Let's tackle the challenges of DSFinV-K together and future-proof your business operations.

sales@fiskaly.com



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FAQ



What is DSFinV-K, and why is it important?

DSFinV-K (Digital Interface of the Financial Administration for Cash Registers) is a standardized format for capturing and exporting cash register data. Its main goal is to ensure that all cash register data are complete, traceable, and verifiable. It allows tax authorities to efficiently and effectively review cash register data, preventing manipulation and increasing tax transparency.



What legal requirements must cash register providers meet?

Cash register providers must ensure that their systems integrate a certified Technical Security System (TSS) in accordance with § 146a AO and the Cash Register Security Ordinance (KassenSichV). DSFinV-K 2.3 has been mandatory since July 1, 2022, and version 2.4, effective January 2024, includes only editorial changes. Applying version 2.3 is sufficient.



What technical modules are required in DSFinV-K?

DSFinV-K includes several technical modules that ensure all cash register data are correctly captured, structured, and stored. These modules are the Single Entry Module, the Master Data Module, and the Cash Register Closure Module. The Single Entry Module captures detailed information on each item of a transaction. The Master Data Module stores important company and cash register data, and the Cash Register Closure Module documents the data of each cash register closure.



What data must cash register systems capture and store?

Cash register systems must keep detailed records of all transactions, including the calculation of VAT. This includes information on each item of a transaction (Bonpos), VAT rate assignments (Bonpos_USt), pricing details (Bonpos_Price Calculation), and additional product information (Bonpos_Additional Info). Master data (Master_Closure, Master_Locations) and closure data (Z_GV_Type, Z_Payment Type, Z_Currencies) must also be stored. The fiskaly DSFinV-K API offers an easy solution to automatically bring data from your cash register system into the legally required structure and format.



How is the export of cash register data carried out according to DSFinV-K?

The export of cash register data is carried out via a standardized interface that ensures the structure and designation of files and data fields remain uniform, regardless of the cash register system used. Companies must provide the data on an appropriate storage medium to allow tax authorities efficient access. This is especially important for external audits and cash register inspections.

About fiskaly

At fiskaly, we create smart cloud solutions for the complex needs of fiscalization, electronic receipts, and invoices. We help our partners in retail technology meet country-specific regulations and improve their processes.

Our **SIGN fiscalization software and APIs** are designed to stop tax tampering by generating unique digital transaction signatures. We follow all regional laws and provide cloud-based solutions without needing extra hardware. In Germany, our certified product leads the market, working in over 600,000 cash registers.

Our **digital receipt solution** modernizes business processes and improves customer experiences. By offering paperless receipts, we ben-

efit POS providers, retailers, and consumers. In 2023, fiskaly won several awards for innovation and sustainability.

With over 80 team members, fiskaly operates in Austria, Germany, and Spain, with offices in Vienna, Frankfurt, Berlin, and Madrid. Founded in Vienna in 2019 by Johannes Ferner (CEO), Simon Tragatschnig (COO), and Patrick Gaubatz (CTO), fiskaly has been a Great Place to Work® since January 2023.



2019

founded in Vienna, offices
in Vienna, Frankfurt, Berlin
& Madrid

#1

in cloud-fiscalization
in Germany

>650k

POS under contract

6

solutions / APIs
in our portfolio

receipts made simple.

Interested in our solutions or want
a detailed evaluation from our fiscal
experts?

Contact us at:

sales@fiskaly.com