Receipt Issuance Obligation in Germany

What Cash Register Providers Need to Know

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Receipt Issuance Obligation in Germany

With the introduction of the receipt issuance obligation and the Cash Register Security Ordinance, Germany has required businesses with electronic cash register systems, since January 1, 2020, to issue a receipt for every transaction. This measure increases transparency, prevents manipulation, and ensures a complete record of all transactions. However, its implementation presents businesses with both technical and legal challenges. This whitepaper outlines the legal foundations, describes the requirements for cash register systems, and provides practical advice on integrating the receipt issuance obligation in Germany.

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Background and Legal Foundations

Introduction of the Receipt Issuance Obligation in 2020

The receipt issuance obligation was introduced by the Cash Register Security Ordinance (KassenSichV) and has been mandatory for all businesses using electronic cash registers in Germany since January 1, 2020. The purpose of this regulation is to prevent tax evasion and manipulation by ensuring that a receipt is issued for every transaction and handed to the customer.
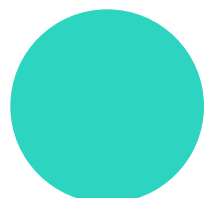
Legal Basis: Tax Code (§ 146a AO) and Cash Register Security Ordinance

The legal basis for the receipt issuance obligation is found in the Tax Code (§ 146a AO). According to § 146a(2) AO, a receipt must be issued for every transaction, whether or not the customer accepts it. The Cash Register Security Ordinance (KassenSichV) provides further details and specifies the technical and organizational requirements that businesses must follow when using electronic cash register systems.

In addition to the receipt issuance obligation, the Cash Register Security Ordinance also governs the Technical Security System (TSS), which is designed to prevent manipulations in cash register systems. As a result, every receipt must include a unique signature and other security-related information.
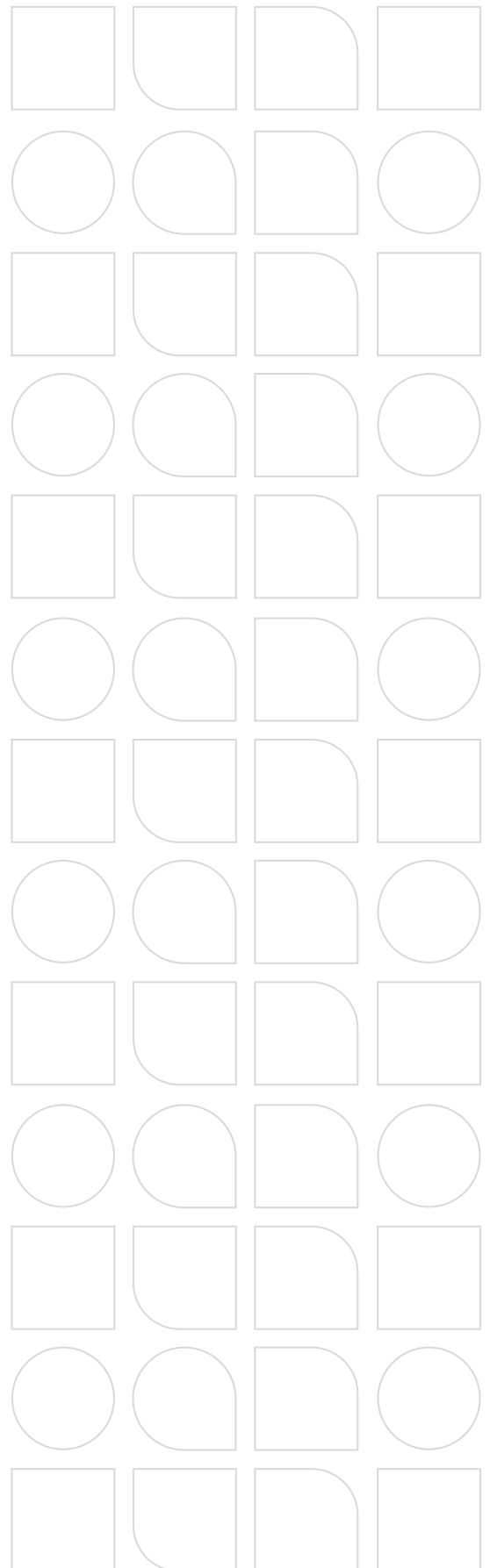
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Who Is Affected by the Receipt Issuance Obligation?

Businesses with Electronic Cash Registers

The receipt issuance obligation applies to all businesses using an electronic cash register system. A receipt must be issued and made available to the customer for every transaction processed through the cash register system, regardless of the industry—whether retail, hospitality, crafts, or other service sectors.

Exemptions: Open Cash Registers and Small Businesses

Businesses that use open cash registers (offene Ladenkasse), where transactions are recorded manually, are exempt from the receipt issuance obligation, as these systems do not require digital recording and storage. Similarly, small businesses exempt from VAT under § 19 of the German VAT Act (UStG) are generally not subject to the obligation, provided they do not use electronic cash registers.

Possibilities for Exemption and Conditions

Under certain conditions, businesses can apply for an exemption from the receipt issuance obligation. However, exemptions are granted only in exceptional cases, such as when issuing receipts is deemed unreasonable—e.g., in situations involving small transactions with many anonymous customers, such as in bakeries. Applications must be well justified and submitted to the responsible tax authority, which will decide at its discretion.

Important: Exemptions are granted only in cases of proven significant hardship, not for simple costs such as receipt rolls. Even when exempt, businesses must still issue a receipt upon customer request and use a TSS. All transactions must continue to be electronically recorded and secured.

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Requirements for Receipts

Mandatory Information on Receipts

A key component of the receipt issuance obligation is the precise specification of the information that a receipt must contain to ensure the transparency and traceability of transactions. According to the Cash Register Security Ordinance (KassenSichV), each receipt must include the following mandatory details:

- **Full name and address of the business providing the service:** The receipt must clearly identify the business that provided the service, including the full name and address.

- **Date and time of the receipt issuance:** The date and time of the transaction must

be clearly visible, including the start and end time.

- **Quantity and type of goods delivered or services provided:** The receipt must list the products sold or services provided to ensure the transaction is traceable.

- **Invoice amount and applicable tax rate:** The total amount of the transaction and the applicable VAT rate must be clearly indicated. If the transaction is tax-exempt, this must also be noted.

- **Transaction number:** Each transaction requires a unique, sequential number to trace the transaction within the cash register system.

- **Serial number of the electronic cash register system and security module:** This ensures the authenticity and integrity of the receipt by identifying the cash register system and security module used.
- **Verification value and signature counter:** These are part of the Technical Security System (TSS) and are used to ensure the authenticity of the receipt and prevent tampering.

Compliance with these requirements is not just a legal necessity but is made both simple and secure with the fiskaly SIGN DE solution. SIGN DE provides all relevant data, including information generated by the TSS, such as the transaction number, validation code, and signature counter, which collectively enhance the tamper-proof security of the receipt. A correctly issued receipt serves as evidence during tax audits and can help prevent discrepancies in revenue documentation. fiskaly SIGN DE ensures that this data is provided in a straightforward and legally compliant manner. A correctly issued receipt serves as proof during tax audits and helps avoid discrepancies in revenue documentation. fiskaly SIGN DE handles the task of providing this data simply and in a legally compliant manner.

Example of a KassenSichV-compliant receipt

Business name

Sequential receipt number

Quantity and description of goods and services

Date and time of receipt issuance

Payment amount broken down by tax rates

Digital signature, displayed in a QR code or optionally as plain text

This is a test receipt

Seller GmbH
Vienna, AUT, 1010, Mustergasse
ATU123456780
charity organization

Receipt
1   7/24/2024, 2:29:21 PM

Line-Items

	Description	Price	VAT	Total
1	Espresso	1.50	20%	1.50
2	Sachertorte	3.00	20%	6.00
1	fiskaly receipt	0.00		0.00
1	fiskaly contact sales@fiskaly.com	0.00		0.00

Sum total incl. VAT   **€7.50**

VAT	Net	VAT	Gross
20%	6.25	1.25	7.50

Payment method		Gross
CASH		7.50

John Wayne
1
Vienna, AUT, 1010, Mustergasse
ATU123456780

This receipt was rendered with the help of our partner, fiskaly GmbH

This is not an official document. The created document is just a test-artifact and does not qualify for tax deduction. This document is not based on any services rendered.

Differences Between Paper and Digital Receipts

Businesses can choose whether to provide receipts in paper or digital format, with both options needing to meet specific requirements:

- **Paper receipts:** These are the traditional and widely used method, with receipts handed directly to the customer after the transaction. They must contain all the mandatory information mentioned above in a legible format.

- **Digital receipts:** A more innovative and environmentally friendly way to document transactions. These can be delivered via email or digital channels like Bluetooth and must be in standardized formats (e.g., PDF) for easy storage and retrieval. When sending digital receipts, data protection regulations, especially regarding personal data processing, must be followed. fiskaly offers a digital receipt solution that meets all legal requirements.

When choosing how to issue receipts, businesses should consider their customer base and type of operations. Digital receipts offer advantages beyond tech-savvy industries and have become indispensable in many sectors.

## Format Requirements and Use of QR Codes

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With the introduction of the Technical Security System (TSS), receipt requirements have evolved, as TSS information must now also be included on the receipt (see mandatory receipt information). One significant improvement is the use of a QR code, which compactly represents security-related data and reduces the length of the receipt.

> The QR code contains:
>
> ▰ **Start and end time of the transaction:** Encrypted data detailing the exact timing of the transaction.
>
> ▰ **Unique transaction number:** To track the transaction and ensure traceability of the business processes.
>
> ▰ **Serial number of the cash register system and the security module:** To identify the specific system used.
>
> ▰ **Verification value and signature counter:** Encrypted data that ensures the security of the transaction and prevents tampering.

The QR code can significantly shorten the receipt, reducing paper consumption, especially for paper receipts. Additionally, in case of an audit, the QR code allows for quick technical validation, which can prevent time-consuming, extensive reviews. **Businesses should configure their cash register systems to make optimal use of QR codes, ensuring both legal compliance and sustainability goals are met.**
Correct and complete implementation of receipt requirements is essential for business compliance and smooth operations.
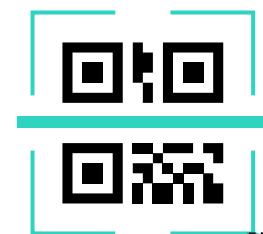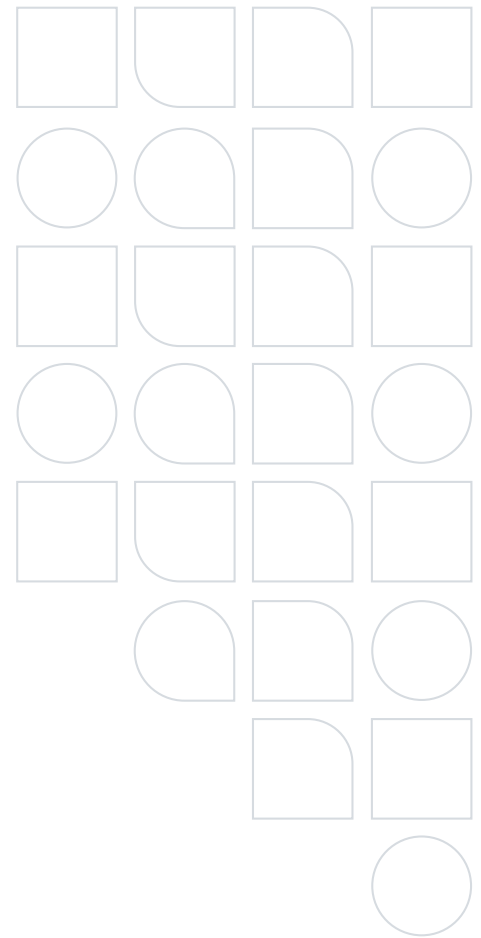
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Technical Implementation of the Receipt Issuance Obligation

Integration of the Technical Security System (TSS)

The receipt issuance obligation requires the use of a Technical Security System (TSS) in electronic cash registers. The TSS ensures that cash register data cannot be tampered with and remains traceable, preventing manipulation. It consists of:

� **Security module:** Generates an electronic signature for each transaction, preventing manipulation.

� **Storage medium**: Stores the signed data immutably, making it accessible for tax audits, with a retention period of usually ten years.

Furthermore, the data must be exportable through the **Digital Interface (DSFinV-K).** The DSFinV-K standardizes the export of data for tax authorities, facilitating audits.

Cash register providers must ensure that their systems fully integrate the TSS, ensuring all transactions are secured and exportable. fiskaly SIGN DE offers an all-in-one solution that cov-

ers all TSS requirements, providing businesses with an easy and reliable way to comply with legal obligations. More details can be found on our **website**.

Software Requirements and Cash Register Management

Besides integrating the TSS into the cash register system, software requirements for cash register software are also crucial:

- **Automatic signature creation:** Every transaction is signed by the TSS to ensure data integrity.
- **Real-time processing:** Transactions must be processed in real time so receipts are immediately available.
- **Data export and management:** The software should enable a standardized export of transaction data (TSS and DSFinV-K export).
- **Flexible receipt issuance:** Supports paper and/or electronic receipts, adaptable to business needs.

Cash register providers must regularly update their software to comply with legal requirements. With our fiskaly services, we handle these updates, ensuring businesses stay compliant and up-to-date regarding the TSS.

DSFinV-K Export: Standardization of Cash Register Data

The DSFinV-K export standardizes the transmission of cash register data to tax authorities, including structured information that goes beyond the TAR export of TSS signature data to ensure a complete and traceable provision of data. The key components of the DSFinV-K export are:

- **Structured data records:** Cash register data is stored in a structured manner, making each transaction traceable.
- **Data integrity assurance:** Cash register data must be stored in a tamper-proof manner and provided in an audit-proof format.
- **Transparency and traceability:** The export allows tax authorities to conduct comprehensive audits, including access to TSS signatures.

For cash register providers, it is essential to integrate the DSFinV-K export and train customers to ensure the proper provision of data during tax authority audits. fiskaly offers a comprehensive **DSFinV-K solution** that enables easy integration into existing systems and provides the legally required data in a standardized format.

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Consequences of Non-Compliance with the Receipt Issuance Obligation

Since January 1, 2020, all businesses using electronic cash registers are subject to the receipt issuance obligation. Failure to comply with this obligation can have significant consequences. Tax authorities may view violations as an indication of inadequate bookkeeping, leading to estimates of revenue and profit. These estimates often result in high tax back payments and additional interest, significantly increasing the financial burden on the business. Additionally, non-compliance may be considered a violation of the Principles of Proper Accounting (GoBD), which could result in extensive audits and additional sanctions.

With the draft of the 2024 Annual Tax Act, stricter requirements for the receipt issuance obligation are being proposed by the federal cabinet, particularly harsher penalties for violations. Businesses and cash register providers must ensure that receipt issuance is reliable and tamper-proof, as this is the basis for transaction traceability.

Non-compliance with the receipt issuance obligation increases the likelihood of unannounced cash register inspections and test purchases by tax authorities. These inspections check whether transactions are properly recorded, and receipts are issued. Detected discrepancies may lead to more intensive audits and increased scrutiny by authorities, further raising administrative costs and risks for the business.

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Digital Receipts

Benefits of Digital Receipts

Using digital receipts offers numerous benefits for businesses and customers:

- **Environmental friendliness:** Eliminating paper receipts significantly reduces paper consumption and promotes sustainable business practices.
- **Cost efficiency:** Switching to digital receipts saves businesses costs for paper, printer ink, and storage of receipt rolls.
- **Customer convenience:** Digital receipts are easier for customers to manage as they can be stored conveniently on smart-phones, forwarded via email, or saved in the cloud. This simplifies managing receipts for warranty claims or returns.
- **Integration into digital business processes:** Digital receipts can be easily integrated into existing digital processes, such as accounting software or CRM systems, improving efficiency and accuracy in data management and analysis.
- **Revenue increase:** Digital receipts provide businesses with an opportunity to integrate innovative and targeted marketing measures, allowing for targeted customer outreach and increasing revenue.

Digital Receipts with fiskaly
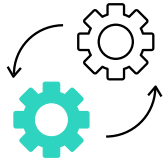
Quick integration

Save time with the eReceipt API, which seamlessly integrates with all fiskaly products. Fully documented and easy to implement.

Effortless expansion

The API-first approach enables expansion into new markets. One API covers all countries that accept electronic receipts, with secure and permanent data storage.
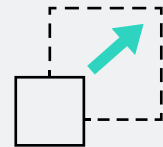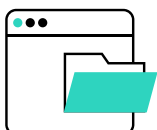
Legal compliance

100% legally and GDPR-compliant. fiskaly handles continuous updates, functionality adjustments, and integrations with third-party providers.

Receipt issuance via QR code

Quick and easy receipt issuance via QR code or directly at the POS. No personal data disclosure is required.
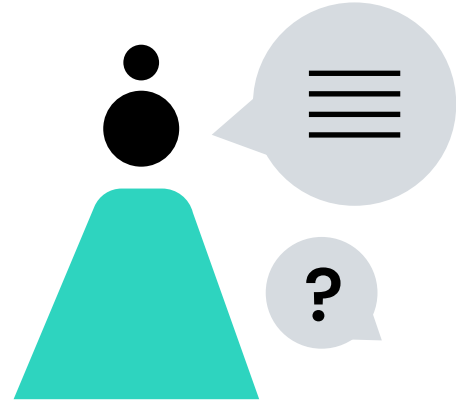
Versatile and controlled

Customizable receipt sections, centralized overview of receipts and transactions. One-time integration – fiskaly takes care of the rest.

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FAQ

? **What is the receipt issuance obligation and who does it affect?**

The receipt issuance obligation requires all businesses with electronic cash registers to issue a receipt for every transaction. This applies across industries, including retail, hospitality, and crafts, and aims to prevent tax evasion and tampering.

? **Are there exceptions to the receipt issuance obligation?**

Yes, exceptions apply to operators of open cash registers, where transactions are manually recorded, as well as to small businesses under § 19 UStG if they do not use electronic cash registers. Exemptions can also be requested under certain conditions, such as proven unreasonable material or personal hardship.

?

What information must be included on a receipt?

Each receipt must include, among other things, the full name and address of the business, the date and time of the transaction, the type and quantity of goods or services sold, the invoice amount, the transaction number, and security-related information from the Technical Security System (TSS).

?

What happens if the receipt issuance obligation is ignored?

Non-compliance can be seen as a sign of inadequate bookkeeping, leading tax authorities to estimate revenue and profit. This can result in significant tax back payments and penalties, including additional audits and increased scrutiny.

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What advantages do digital receipts offer over paper receipts?

Digital receipts are environmentally friendly, cost-efficient, and easy to integrate into digital business processes. They allow for simple receipt management and storage for customers and offer businesses flexibility in receipt issuance, such as via QR codes, without disclosing personal data.

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.

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2019

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

#1

in cloud-fiscalization in Germany

>650k

POS under contract

7

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