

AUSTRIA

Fiscalization Essentials

Austria, officially the Republic of Austria is a country in Central Europe comprising nine federated states. Its capital, largest city and one of nine states is Vienna. As part of the group of European fiscal countries, Austria introduced fiscalization back in 2012. in order to prevent and fight tax frauds and grey economy. Latest major regulatory changes are dating back from April 2017.

As of 1st January 2016, the Austrian Government imposed a “cash register” obligation for business operations (as defined by the Austrian Income Tax Law) with net annual revenue of € 15 000 or more if their annual cash transactions exceed the threshold of € 7 500.

Cash transactions include those transaction where payment media is treated as cash or similar to cash – bank cards, credit cards or debit cards, vouchers or tokens, but also electronic payments (e.g. via mobile phone).

Effective since 1st of April 2017, Austrian law requires that the cash register has to be protected against manipulation by a tamper proof technical security device with electronic signature creation.

Nowadays usage of electronic cash registers and security devices is absolutely mandatory.

According to law, a “cash register” is an electronic recording system for determining and documenting cash transactions. It has to be able to collect data in data collection log and to print or electronically transmit receipts.

There are no obligatory hardware devices that have to be used (e.g. certified fiscal printers or ECRs). There is no certification process for POS applications.

It is mandatory to support signature device usage and creating of QR codes, bar codes or OCR codes.

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Why JB Fiscal Consulting?

At **JB Fiscal Consulting** we help retail technology providers and global retailers overcome the biggest hurdles during their international expansion and keep them in compliance with the constantly changing fiscal environment. When we say the international expansion, we really mean it as our geography portfolio that, at the moment, includes more than 20 fiscal countries!

The firm's core consulting team, supported by some of the best talent available, provides a wide range of services that include, but not limited to:

- ✓ Consulting Sessions
- ✓ Regulatory Monitoring
- ✓ Documentation Preparation
- ✓ Ongoing Support
- ✓ Custom Projects
- ✓ Project management

The client portfolio includes some of the largest point-of-sale technology companies and global retailers (including HORECA) from Canada, the United States, Europe, and the UK.

When it comes to our partners, we are very proud to work with the leading point-of-sale system providers around the globe.

Please feel free to ask us for references!

Need to get and/or to remain compliant? [Get in touch!](#)

