

## GERMANY

### *Uniform Digital Interface For Pos Systems DSFinV-K*

Ordinance to determine the technical requirements for electronic recording and security systems in business transactions (Kassensicherungsverordnung), in Article 1 states the following:

*Electronic recording systems within the meaning of Section 146a Paragraph 1 Clause 1 of the Tax Code are electronic or computer-aided cash register systems or cash registers.*

The respective Article of the Tax Code provides the following definitions:

*Any person who uses an electronic record-keeping system to log business transactions or other procedures that require documentation shall use an electronic record-keeping system that records each such business transaction or other procedure separately, completely, correctly and in a timely and orderly manner. The electronic record-keeping system and digital records referred to in the first sentence above shall be protected using a certified technical security system. Such certified technical security systems must consist of a security module, a storage medium and a standardized digital interface. The digital records must be saved on the storage medium and must be kept available in electronic form for inspections and external audits.*

The above-mentioned Ordinance, in Article 4 defines what is considered by the standardized digital interface: *The uniform digital interface is a data record description for the standardized data export from the storage medium according to Article 3 Paragraph 1, the connection to the electronic recording system and the electronic storage system for handover to the official of the tax authority entrusted with the checkout or external audit. It ensures a uniform structuring and designation of the data to be recorded in accordance with Section 146a Paragraph 1 of the Tax Code in the data scheme and data field description for logging in accordance with Section 2 and storage in accordance with Section 3. This applies regardless of the manufacturer's program.*

For this purpose, the document Digital interface of the financial administration for POS systems (DSFinV-K) has been defined, going into all details regarding the preparation of adequate .csv files by the POS application.

The list of mandatory .csv files includes 20 files, with all details regarding transactions, prices, discounts, VAT, TSE information and closings.

The regulation is strict, demanding inclusion of all defined information in the respective files and making the proper differentiations on several levels, e.g. defining the operation type from the closed list of 9 possible transaction types but also defining the particular business operation type from the closed list of 25 possible business operation types. Both should additionally be explained in case of some specifics, in the respective fields.

Further on, price origin, discounts, surcharges, taxes, quantities and other item information, all TSE acquired details, information about the offline status of the TSE and many more data are included in different fields, across files.

The DSFinV-K provides the base for building a complete transaction data picture for the case of a tax audit, which is built in a way that the auditor, using a specifically designated tool, receives a standardized set of data, making the audit uniform and transparent.

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- ✓ Documentation Preparation
- ✓ Ongoing Support
- ✓ Custom Projects
- ✓ Project management

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