

DENMARK:
DSRS Electronic journal

Denmark introduced mandatory fiscalization rules with the implementation date of January 1st, 2024, but not for all activities.

The rules apply to businesses within one of the four following industries which at the same time have an annual turnover of less than DKK 10 million:

- ✓ Cafes, pubs, discotheques, etc.
- ✓ Pizzerias, grill bars, ice cream bars, etc.
- ✓ Merchants and 24-hour kiosks
- ✓ Restaurants

This system implies an obligation to use a digital sales registration system (DSRS) which must support certain functionalities precisely defined by the authorities.

Several of these functionalities are directly related to the electronic journal.

The DSRS must record (log) all actions and all transaction data in the electronic journal.

All actions via sales registration systems must be recorded in the system's electronic journal (logged). Transaction data in the electronic journal must be digitally signed with an OCES certificate that identifies the trader or supplier of the digital sales recording system so that the integrity of the data in the electronic journal can be verified during audits.

With the signature, any alteration of the signed data without use of the private key of the business owner/software vendor is made detectable. This adds a strong integrity measure to the electronic journal.

The file from the electronic journal must be transferable via commonly available electronic means – meaning it must be transferable digitally, via USB drives, CDs, or the like.

The electronic journal must contain the information that must also be contained on a simplified invoice or a receipt for the customer but, for each transaction, the electronic journal must contain also some additional data.

Besides that, it is necessary to have the possibility of producing a file from the electronic journal in a predefined format, to generate fiscal reports, handle different means of payment in the system but also to follow other strict rules defined by the new fiscalization requirements.

If you aim to be compliant, having all the right information presented in a clear, precise and comprehensible manner is the first, crucial step towards such a goal. Get in touch to get and/or to remain compliant!

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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, at the moment, includes more than 50 fiscal and non-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:

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

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!](#)

