

Cash register security regulation in Germany, 2020

I. Legal basis

From 1st of October, 2020, all electronic cash register systems in Germany must have TSE certification from the BSI (Bundesamt für Sicherheit in der Informationstechnik - Federal Office for Information Security). In some federal states, only an order must be submitted by October 1st, 2020. In addition, an error-free data transfer of basic records to the tax office must be possible at any time via a digital interface of the financial administration for cash register systems (DSFinV-K).

II: Implementation in your PC CADDIE cash register system

FISKALY is a certified technology partner of PC CADDIE POS systems with a TSE cloud solution for signing the checkout processes. In addition, the PC CADDIE cash register transfers the basic records of the signed receipts in DSFinV-K format to FISKALY's cloud systems. The data is available there in a legally compliant manner for a checkout or field audit by the Federal Central Tax Office. The storage takes place exclusively in the period in which there is a contract between the taxpayer and PC CADDIE for the use of the PC CADDIE cash register system in connection with a TSE unit and DSFinV-K exports.

Upon termination of the maintenance agreement for a PC CADDIE cash register system, the taxpayer must request in writing the export of the existing files from PC CADDIE and transfer them to their own data storage systems.

III. Calculation of the number of TSE units

In the definition of the cash register security regulation, your PC CADDIE database is the "recording system"; the cash registers or handhelds are defined as "input devices". This infrastructure enables us to equip your business premises with a minimum of TSE units. The number of TSE units is determined as follows:

- In principle, every business premises (golf course) must be equipped with a separate TSE unit. This also applies if the taxpayer (operator, eV) operates several golf courses at different locations.
- In principle, each account area is equipped with its own TSE unit.
- Several cash terminals (i.e. stationary cash registers or handhelds) can be signed with a single TSE unit (provided the cash registers are operated by the same taxpayer) within the permanent establishment with the same account area.

Example:

- A: A golf course A with a reception desk, a second checkout for larger operations, an integrated pro shop in the same account area must be supplied with a single TSE unit.
- B: The golf course A, supplemented by a catering/pro shop, requires an additional TSE unit, i.e. a total of two TSE units. It is not cost-relevant whether the catering/pro shop works with several input systems (PC CADDIE cash register input devices or handhelds).
- C: The golf course B, with a hotel operation in its own account area, requires an additional TSE unit - a total of 3 TSE units.

V. Relationship between account areas and TSE units

The option provided in PC CADDIE, to create separate account areas for different business areas, has to be checked in respect to the Cash register security regulation, as this can have cost effects through

Kassensicherungsverordnung

additional TSE units.

- Contribution accounts: contribution accounts through which no cash payments are made, are NOT subject to the Cash register security regulation, and no TSE unit is required. If, contrary to the recommendation and interpretation, there are fees collected via a contribution account (for example, green fees), this account area must also be equipped with a separate TSE unit.
- Sales accounts: every sales account that is used in connection with a cash register system is subject to the cash register security regulation and must accordingly be equipped with a chargeable TSE unit. If sales accounts are only used, for example, for documenting the transfer of goods (without payments), no TSE unit is required.

VI. Relationship between cash terminals and TSE units

Individual cash register hardware, whether as a PC cash register or a wireless ordering system (handheld), is referred to as a „cash register terminal“. The checkout terminals do not have to be individually equipped with TSE units. However, each POS terminal must be given a separate ID in order to be defined separately in the DSFinV-K export. The number of POS terminals per account area must be recorded with it.

Anzahl eingesetzter Kassen-Terminals und Handhelds:

VII. Connection between locations for DSFinV-K export

The location of the respective checkout terminal is necessary for the DSFinV-K export and is usually identical to the address of the business premises. If the address of the taxpayer does not match the address of the permanent establishment, so that the location of the checkout terminal has a different address from the tax liability, this must be stated separately.

VIII Costs and benefits

The billing of the TSE units and DSFinV-K data storage is based on the current price list. The services of the legally required signing by the TSE unit of the company FISKALY, as well as the data storage of the DSFinV-K exports in the cloud storage of the company FISKALY take place exclusively during the period of an existing maintenance contract with PC CADDIE AG for the PC CADDIE cash register systems. Price list, as of October 1st, 2020: - per TSE unit/DSFinV-K data storage are the annual costs per taxpayer:

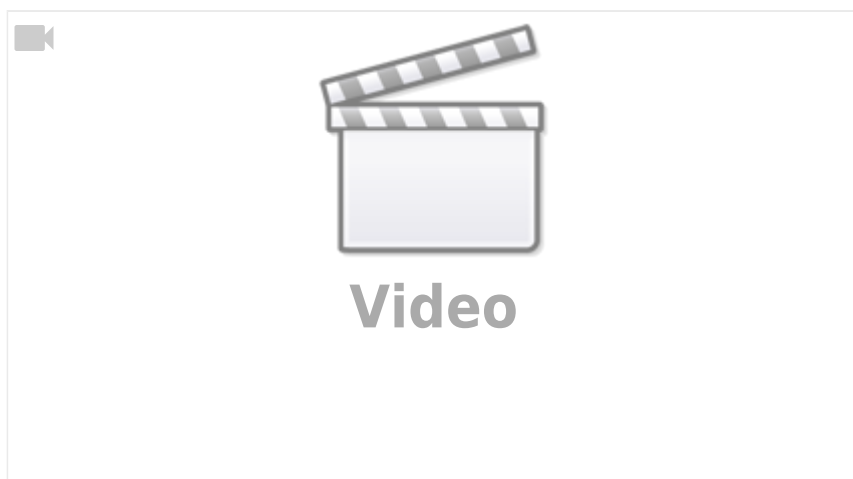
- Euro 185/year for the first TSE
- Euro 155/year for a second TSE
- Euro 135/year for each additional TSE

- in the first year - 1.10. - 31.12.2020 we calculate the TSE costs on a pro rata basis for the months. We expect 2-3 hours of time for the setup, including the receipt printing check, which we calculate based on the actual expenditure in accordance with our hourly service rate of €96.00. (You will receive a written order confirmation after receipt of the order)

IX. Cash register obligation

All electronic cash register systems must be registered with the responsible tax office. This only becomes mandatory as soon as an electronic reporting procedure is made available by the tax office.

X. Videos und Tutorials on the Cash register security regulation





XI. FAQs regarding the Cash register security regulation

You can find a comprehensive FAQ collection from your questions here: [FAQ about the Cash register security regulation](#)