

Statute Book of the National Tax Board of Sweden

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The National Tax Board's regulations on requirements regarding cash registers;

adopted xx month 2008.

The National Tax Board orders the following with the support of Section 1 of the statute (2007:597) on cash registers etc.¹

Scope of the regulations

Sect. 1 These regulations contain provisions on requirements regarding cash registers as referred to in the Act (2007:592) on Cash Registers etc.

Section 5 of the Act on Cash Registers states that 'cash register' refers to a cash register, cash terminal, cash system and similar apparatus for the registration of sales of goods and services for cash payment. A control unit shall always form part of the system. Special regulations for the control unit are found in the National Tax Board's regulations (SKVFS 2008:y) on control units for cash registers.

Special regulations governing the use of cash registers are found in the National Tax Board's regulations (SKVFS 2008:z) on the use of cash registers.

¹ The notification has been made in accordance with the Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations and regarding regulations for the services of the information society (OJ L 204, 21 July 1998, p.37, Celex 398L0034), amended by the Directive 98/48/EC of the European Parliament and of the Council (OJ L 217, 5 August 1998, p.18, Celex 398L0048).

Definitions

SKVFS 2008:x

Sect. 2 *Practice receipt* refers in these regulations to a printout purely for practice purposes from a cash register, with information similar to that which is to be indicated on a cash receipt.

Return receipt refers in these regulations to a printout from a cash register, with information indicating that a previously printed cash receipt contains incorrect information or information on a refund for returned or discounted goods or services.

Pro forma receipt (advance receipt) refers in these regulations to a printout from a cash register, with information similar to that contained on a cash receipt.

Purchase on credit refers in these regulations to the registration of sales that are not settled in cash at the time of sale.

Means of payment refers in these regulations to cash, payment cards, credit cards, gift vouchers, meal vouchers and similar.

Payment by payment card is treated in these regulations in the same way as *cash payment*.

Sect. 3 *Continuous use* of a cash register in accordance with Section 9 of the Act (2007:592) on Cash Registers etc. refers in these regulations, in addition to the registration of sales, to the printing of receipt copies, practice receipts, return receipts and pro forma receipts. Changes in prices, corrections, cash box openings (zero registrations), production of reports and similar also constitute continuous use.

Sect. 4 *Registration* refers in these regulations to information on sales and other continuous use having been processed by a cash register such that the information may be included in a Z daily report.

Sect. 5 *Cash box* refers in these regulations to a storage place for means of payment that have been registered in a cash register. A cash box may be separate or part of a cash register.

Cash box opening (zero registration) refers in these regulations to a cash box that is not part of a cash register being opened without any sales or refunds being registered.

Sect. 6 *Grand total sales* refers in these regulations to the accumulated, total amount of sales without taking account of returns and other registrations that reduce sales.

Grand total return refers in these regulations to the absolute value of the accumulated, total amount of return items. *Return items* refers to negative items and other registrations that reduce sales.

Grand total net refers in these regulations to grand total sales less grand total return.

Requirements regarding cash registers

General requirements

Sect. 7 A cash register shall contain software (a cash register program) that controls the functions indicated in these regulations.

Sect. 8 A cash register shall be able to produce cash receipts and reports with a statement of the cash register's registrations during a day of sales and continuous use (Z daily report) and a statement of the cash register's registrations since the last Z daily report (the X daily

report). The cash receipt, Z daily report and X daily report shall fulfil the SKVFS 2008:x stipulated in these regulations.

Cash receipt refers to a receipt that shall be produced and offered to the customer according to Section 9 of the Act (2007:592) on Cash Registers etc.

Sect. 9 A cash register shall be provided with a model name and a manufacturing - number. The manufacturing number shall be a unique number that identifies a cash register and the manufacturer thereof.

Sect. 10 A cash register program shall be issued with a version number. The version number shall be a unique designation of the software program version that is changed with each change in software.

Sect. 11 For cash register programs that have been installed on a cash register, it shall be possible to read the version number of the cash register software and the manufacturer of the program.

Sect. 12 A cash register may not be connected to or part of the equipment or software that performs the functions indicated in these regulations.

Sect. 13 Each registration unit for cash payment constitutes a separate cash register.

A cash register shall only be able to register sales amounts if the connected control unit is functioning and can generate control codes as stipulated in the National Tax Board's regulations (SKVFS 2008:y) on control units for cash registers.

Exemption from certification requirements

Sect. 14 Exemption is granted from the requirement in Section 12 of the Act (2007:592) on Cash Registers etc. for certification of cash registers, unless otherwise stipulated in the second paragraph. Exemption presupposes that a manufacturer declaration exists demonstrating that the cash register fulfils the requirements pertaining to these regulations.

The exemption in the first paragraph does not extend to the control unit. The control unit must always be certified, even if the cash register is exempt from certification. Regulations governing the certification of the control unit can be found in the National Tax Board's regulations (SKVFS 2008:y) on control units for cash registers.

Documentation on the cash register's functions

Sect. 15 A cash register program should not have any other functions than those stipulated in the documentation. The documentation shall be written in Swedish or English and accompany the cash register on delivery.

Control strip and log memory

Sect. 16 Sales and other continuous usage shall be registered in the cash register in paper form (control strip) or electronic form (log memory).

Registration according to the first paragraph shall include all information that is to appear on receipts, Z daily reports and X daily reports according to these regulations.

Sect. 17 If a cash register has functions for the pricing of goods or services, it shall be possible to obtain information on current prices from the cash register. The control strip or log memory shall indicate when price information has been changed.

SKVFS 2008:x*Obligatory functions*

Sect. 18 A cash register shall be able to register petty cash.

Sect. 19 A cash register shall be able to register payment with different kinds of means of payment.

Sect. 20 If a cash register can handle more than one company's registrations, it shall have a function that shows which company it is handling. Such a function shall only exist if the cash register can keep the registrations separate in a secure manner. The same applies if a cash register can handle registrations that take place in different activities within a company.

Sect. 21 It shall be possible to obtain from a cash register current information on programming and settings in line with the requirements regarding processing history according to Chapt. 5, Section 11 of the Accounting Act (1999:1078).

Sect. 22 If a cash register has a function for printing receipt copies, practice receipts or pro forma receipts, these shall be clearly marked with the words *copy*, *practice* or *no receipt*. It shall not be possible to alter the identifying text, which shall be at least twice as big as the text that indicates the amount.

Prohibited functions

Sect. 23 A cash register shall not have functions that enable the user to remove, alter or add information to registrations that have already been made.

Sect. 24 A cash register shall not be constructed in such a way that it is possible to register a sales amount without the cash register simultaneously printing a cash receipt.

Sect. 25 A cash register shall not be able to print more than one copy of a cash receipt.

Sect. 26 A cash register shall not have a function that makes it possible to alter pre-programmed text on articles and services at registration.

Networks

Sect. 27 If a cash register forms part of a network with other cash registers, the registrations in the different cash registers shall be kept separate.

Information on receipts and in reports*Receipts*

Sect. 28 A cash receipt shall at least contain information on

- a. company name and corporate identity number or personal identity number,
- b. the address at which the sale takes place,
- c. date and time of sale,
- d. serial number of the receipt from an uninterrupted ascending number series,
- e. cash desk designation,
- f. article name and number of articles sold,
- g. number of services sold,

- h. sale amount,
 - i. the value added tax added to the sale amount,
 - j. the distribution of value added tax in different tax rates,
 - k. means of payment,
 - l. manufacturing number of the control unit and
 - m. control code according to the National Tax Board's regulations (SKVFS 2008:y) on control units for cash registers.
- The corresponding requirements apply to return receipts.

SKVFS 2008:x*X daily reports*

- Sect. 29** X daily reports shall at least contain information on
- a. company name and corporate identity number or personal identity number,
 - b. date and time,
 - c. information showing this is an X daily report,
 - d. cash desk designation,
 - e. total sales amount (addition of sales amounts),
 - f. total sales amount for the different main groups if main groups are used.
 - j. value added tax distributed in different value added tax rates,
 - h. opening petty cash,
 - i. number of goods sold,
 - j. number of services sold,
 - k. number of cash receipts,
 - l. number of cash box openings,
 - m. number of receipt copies and amount,
 - n. number of registrations in practice mode and amount,
 - o. sales total broken down according to means of payment,
 - p. number of returns and amount,
 - q. discounts,
 - r. other registrations that have reduced the day's sales and their amount,
 - s. number of incomplete sales,
 - t. grand total sales,
 - u. grand total returns and
 - t. grand total net.

Z daily report

- Sect. 30** A Z daily report shall at least contain information on
- a. company name and corporate identity number or personal identity number,
 - b. date and time,
 - c. serial number from an uninterrupted ascending number series,
 - d. information showing this is an Z daily report,
 - e. cash desk designation,
 - f. total sales amount (addition of sales amounts),
 - g. total sales amount for the different main groups if main groups are used.
 - h. value added tax distributed in different value added tax rates,
 - i. opening petty cash,
 - j. number of goods sold,
 - k. number of services sold,

- l. number of cash receipts,
- m. number of cash box openings,
- n. number of receipt copies and amount,
- o. number of registrations in practice mode and amount,
- p. sales total broken down according to means of payment,
- q. number of returns and amount,
- r. discounts,
- s. other registrations that have reduced the day's sales and their amount,
- t. number of incomplete sales,
- u. grand total sales,
- v. grand total returns and
- w. grand total net.

SKVFS 2008:x**Control unit***Receipt data*

Sect. 31 A cash register shall be able to send to its control unit the receipt data needed in order to produce the receipt control data according to Chapt. 6 of the National Tax Board's regulations (2008:y) on control units for cash registers.

Receipt data amounts shall be in Swedish kronor.

Manufacturer declaration

Sect. 32 A manufacturer declaration is required for each version of a cash register model or a cash register program that is supplied on the Swedish market. The declaration shall indicate that the model or program has been tested. The test methods and result shall be documented in a test report.

The manufacturer declaration shall show whether the cash register complies with the requirements of these regulations.

Sect. 33 The manufacturer declaration shall be included in the documentation for the cash register or program and shall always be provided upon transfer of the register or program.

Sect. 34 The manufacturer declaration and extracts from test reports demonstrating compliance with these regulations shall be sent to the National Tax Board no later than two weeks before the cash register model or the cash register program is supplied on the Swedish market.

These provisions take effect on xx month 2008.

On behalf of the National Tax Board

DIRECTOR GENERAL

Unit Manager
(Production Department, unit)