

**SKVFS 2008: z**  
**Cash registers**  
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## **Tax Authority's collection of regulations\***

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### **Tax Authority regulations on the use of cash registers;**

decided on xx in the month of 2008.

The tax authority prescribes the following on the basis of Section 1 of the regulation (2007: 597) on cash registers, etc.<sup>1</sup>

#### **Area of application**

**1** In the Tax Authority regulations (SKVFS 2008: x) on the requirements for cash registers there are general provisions on requirements for such cash registers that are covered by the law (2007: 592) on cash registers, etc. In these regulations, there are provisions on the use of such cash registers.

The Tax Authority regulations (SKVFS 2008: x) on the requirements for cash registers indicate that a control unit will be included in the cash register. Special provisions on the control unit are included in the Tax Authority regulations (SKVFS 2008: y) on the control unit for cash registers.

#### **Definitions**

**2** *Companies* in these regulations means companies covered by the obligations under Section 2 of the law (2007: 592) on cash registers, etc.

*Cash receipt* in these regulations means a receipt which under Section 9 of the law on cash registers, etc. will be produced and offered to the customer.

*Means of payment* in these regulations means cash, account card, credit card, gift card, luncheon vouchers and similar. Payment with account cards is equated with *payment in cash*.

*Z-daily report* in these regulations means a summary of a cash register's registrations suitable for account of a day's sale.

*X-daily report* in these regulations means a summary of a cash register's registrations since the end of the previous Z-daily report.

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<sup>1</sup> The announcement has been made according to Directive 98/34/EC of the European Parliament and of the Council of June 22 June 1998 laying down a procedure for the provision of information in the field of technical standards and regulations (OJ L 204, 21.7.1998, p.37, Celex 398L0034), amended by Directive 98/48/EC (OJ L 217, 5.8.1998, p.18, Celex 398L0048).

**Cash registers and control unit****SKVFS 2008:z***General*

**3** A cash register may be used only if it is certified under Section 12 of the law (2007: 592) on cash registers, etc. or if there is a manufacturer declaration that indicates that the register meets the requirements for a register. The control unit must however always be certified.

Provisions on requirements for a cash register are given in the Tax Authority regulations (SKVFS 2008: x) on requirements for cash registers. Provisions are also given on the manufacturer declaration and on exceptions from the requirements for certification.

**4** In a cash register there may not be any software or hardware that can influence the functions that are indicated in the Tax Authority regulations (SKVFS 2008: x) on requirements for cash registers and in the Tax Authority regulations (SKVFS 2008: y) on control units for cash registers.

**5** A control unit may be used only in an application environment or be exposed to an environment that is certified or that is covered by its manufacturer declaration.

**6** A cash register may be used only if its control unit has a storage capacity that copes with at least five years' estimated use in the activity that it will be used in.

**7** A control unit must be installed by a producer of cash registers, a general agent for cash registers or an installer appointed by a general agent.

**8** A cash register that does not have a port that can receive data from a control unit will use a control unit of type B. The different types of control units are described in the Tax Authority regulations (SKVFS 2008: y) on control units for cash registers.

A control unit of type B will be installed between a cash register and its printer.

**9** The Tax Authority will after the announcement has been made under Section 11 of the law (2007: 592) on cash registers, etc. provide signs with an identification number for each cash register and control unit that is covered by the announcement. The company will immediately affix the permanent signs in a visible and safe manner to the respective cash register and control unit.

The cash register may be used only if the cash register and its control unit is labeled with an identification number. The cash register may however be used after an announcement under the first paragraph has been made until its signs have been provided, despite the fact that labelling has not yet been done.

**10** A company will give each cash register a unique cash term. The term will be on the receipts, X-daily report and Z-daily report.

*Clock*

**11** The cash register's clock will indicate Swedish normal time and be aligned with daylight-saving time.

*Extract from log memory*

**12** Log memory is a registration of continuous use in electronic form. An extract from log memory will be able to occur at the place where the sale takes place.

*Common cash registers with another company***SKVFS 2008:z**

**13** A company may have common cash register with another company if the cash register can securely handle more than one company's registrations. Each company's registrations will be kept separate.

**14** If a company has common cash registers with another company the cash register will have a control unit of type C. The different types of control units are described in the Tax Authority regulations (SKVFS 2008: y) on control units for cash registers.

**15** On a cash register there will be a cashbox for storing received means of payment. The cash box can be independent or integrated into the cash register.

One company's means of payment may not be combined with another company's means of payment in a cash box.

*Network*

**16** If a cash register is included in a network with other cash registers the registrations in the different cash registers will be kept separate.

**17** Cash registers that are included in a network will be connected to a control unit of type A or C. The different types of control units are described in the Tax Authority regulations (SKVFS 2008: y) on control units for cash registers.

*Practice function*

**18** A cash register may have a practice function only if it is clear from the cash register's documentation and if the use of the practice function is registered in the cash register. Provisions on the documentation are given in the Tax Authority regulations (SKVFS 2008: x) on requirements for cash registers.

**Continuous use of a cash register***General*

**19** During a sales day at least one cash register will function when sale takes place against payment in cash.

If a cash register does not function this will be documented and the company will without delay report it to the Tax Authority.

*Exchange cash*

**20** At the start of each sales day the exchange cash that belongs to a cash register will be registered.

**21** For each cash register that is used during a sales day for registration a Z-day report with at least the information required under Section 30 of the Tax Authority regulations (SKVFS 2008: x) on the requirements for cash registers will be issued before the end of the sales day.

**22** In the event of temporary removal, during a sales day, of cash and other means of payment from a cash box, a basis for this will be established. Information will be provided on the

1. company name,
2. cash term,
3. date and time,

4. the withdrawal distributed between cash and others means of payment, and
5. who carried out the withdrawal.

**SKVFS 2008:z**

The basis under the first paragraph will be preserved to the end of the sales day and kept together with the means of payment that are handled during the sales day.

#### *Return receipt*

**23** If a return receipt is produced the company will register the details of the return.

If wrong means of payment has been stated on a cash receipt the company will produce a return receipt that corrects the discrepancy and produce a cash receipt with information on the correct means of payment.

If the cash register does not have a function that permits information on the return to be registered the company will instead produce a copy of the cash receipt and on this record the information on the return.

#### *Articles and product groups*

**24** If a company divides in its sales goods into articles and product groups the subdivision will be appropriate in relation to the activity of the company.

### **Information on receipts and in reports**

#### *Languages*

**25** The text of the receipts, X-daily report and Z-daily report and registration of continuous use in paper form (control strip) or in electronic form (log memory) will be in Swedish or English.

#### *Cash receipt*

**26** Section 28 of the Tax Authority regulations (SKVFS 2008: x) on the requirements for cash registers indicates which information a cash receipt must contain at the minimum.

#### *Account card receipts and other receipts comparable to a cash receipt*

**27** By account card terminal is meant a card reader that registers amounts to be drawn from the customer's account and that produces a receipt on this (account card receipt).

**28** If an account card terminal is used, the paper for extract from the account card terminal will be provided with the preprinted transparent background text, *Not a receipt for purchase*. The background text will be at most 60% lighter than the text for amounts on the account receipt. The background text will run vertically and be repeated in two different places in the size 25% or 50% of the paper's breadth.

Papers under the first paragraph will also be used for extracts from other printers than receipt printers if the extract has a content that can be considered as a cash receipt.

Papers under the first paragraph will not be used if the cash register is connected to an account card terminal that has two-way communication with the cash register and that prints cash receipt and account card receipts on the same printer.

**Storing of cash registers and control unit**

**SKVFS 2008:z**

*Time and place for storing*

**29** A cash register and its control unit will be kept in Sweden.

**30** In the event of sale or scrapping of a cash register its control unit will be preserved. The control unit will be preserved for at least twelve months in a secure manner and in such environment as is indicated in Section 5. This also applies to a control unit which has been replaced to be dismantled or has been replaced for some other reason.

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These regulations enter into force on xx of the month 2008.

On behalf of the Tax Authority

THE DIRECTOR GENERAL

The Head of Unit  
(The Production Department, Unit)