



## Companies selling goods and services in return for cash payment must have certified cash registers

As of 1 January 2010, companies selling goods or services in return for payment in cash or by credit card must have certified cash registers and offer customers a receipt. This rule is the result of legislation that was enacted by the Swedish Parliament (2007:592). The objective is to protect serious business owners against unfair competition.

However, it has proven difficult for the market to get cash registers certified on time. For this reason, the Swedish Tax Agency has eased up on the requirements and decided that as of 1 January 2010 businesses may show that they have ordered certified cash registers that will be installed as soon as possible (but no later than 1 July 2010).

This folder contains summary information about who is obligated to adhere to this legislation, as well as other issues. More detailed information is available at: [www.skatteverket.se/kassaregister](http://www.skatteverket.se/kassaregister).

## Who is required to have a certified cash register?

Most sellers of goods or services in exchange for cash payment are required to have certified cash registers. Payment by credit card is treated the same as cash payment.

## Who is not required to have a certified cash register?

The following types of businesses are not required to have certified cash registers:

- business that have an insignificant scope (sales including VAT for less than four times the price base amount per year, i.e. SEK 169,600 for 2010); more information about "insignificant scope" is available at: [www.skatteverket.se/kassaregister](http://www.skatteverket.se/kassaregister).
- sales of goods and services that are exempt from tax liability in accordance with the Income Tax Act (1999:1229)
- taxi companies
- long-distance and door-to-door sales
- sales of goods or services from vending machines or automated sales
- automatic games as per the Lotteries Act
- town square and market trading

It is not necessary to apply for exemption for these types of activities.

## Cash registers must be certified

Cash registers must be certified. This means that it is necessary to have a manufacturer declaration and be connected to a certified control unit.

More information about cash registers with a manufacturer declaration and certified control units is available at: [www.skatteverket.se/kassaregister](http://www.skatteverket.se/kassaregister).

## Cash registers must be reported to the Swedish Tax Agency

Business owners are required to report their cash registers to the Swedish Tax Agency within one week of having received them. In addition, any changes that are made to the cash registers or problems with them must also be reported within one week.

Cash registers are reported via an e-service, which can be accessed from the Swedish Tax Agency's website as of the fourth quarter of 2009. By proxy, it is also possible for an agent to report cash registers via the e-service.

## Who may apply for exemption from the obligation to have a certified cash register?

Companies may apply for exemption from the obligation of having certified cash registers if they are in some way able to provide the Swedish Tax Agency with reliable documentation for tax inspection purposes. Primarily, this type of exemption is intended for large companies with good internal controls in place.

More information about "reliable documentation" and how to apply for exemption is available at: [www.skatteverket.se/kassaregister](http://www.skatteverket.se/kassaregister).

## The Swedish Tax Agency's inspections and controls

The Swedish Tax Agency will make inspections at companies without advance notice. The purpose of such inspections is to check whether the company has cash registers that fulfill the legislative requirements. When inspections are made, companies are required to provide the Swedish Tax Agency with information on demand.

In addition, the Swedish Tax Agency may also conduct other unannounced control procedures at companies, such as

- counting customers
- making control purchases
- inspecting receipts
- taking inventory of cash registers
- requesting information from cash registers.

## What happens if you do not comply with the law?

The Swedish Tax Agency may charge a fee of SEK 10,000 to companies that:

- do not have certified cash registers or are using cash registers that do not meet the legislative requirements
- have not reported their cash registers to the Swedish Tax Agency on time
- have not saved cash register information
- have not entered amounts into the cash register
- do not offer customers a receipt.

If, within a one-year period of time, the company once again fails to comply with the legislative requirements, then the Swedish Tax Agency may charge a fee of SEK 20,000.

## Frequently asked questions and answers

**Question:** As a business owner, when should I apply for exemption if I believe that I meet the requirements for obtaining one?

**Answer:** As soon as possible, so that you can obtain an answer well in advance of the deadline on 1 January 2010.

**Question:** Can more than one company use the same cash register?

**Answer:** Yes. According to the Swedish Tax Agency's regulations for cash registers, it is possible for more than one company to use the same cash register provided that certain specific requirements are met.

**Question:** Is a so-called cash invoice (kontantfaktura, in Swedish) considered to be a cash payment that must be registered in the cash register?

**Answer:** This is an invoice that the company gives to the customer at the time when payment is made. Sales by cash invoice do not need to be registered in the cash register provided that they meet the requirements for vouchers as per the Swedish Accounting Act (1999:1078) (Chapter 5, section 7). This means that the invoice must contain information about the following: when it was created, when the transaction took place, the amount of the purchase and the party that made the purchase. Furthermore, each invoice must be recorded in the books no later than the following business day.

## Do you have additional questions?

You can obtain answers to other questions by visiting the Swedish Tax Agency's website [www.skatteverket.se/kassaregister](http://www.skatteverket.se/kassaregister), by emailing your questions to [kassaregister@skatteverket.se](mailto:kassaregister@skatteverket.se), or by calling Tax Information at the following telephone number: +46 (0) 771 567 567.

