

Question

What changes has the Swedish Tax Agency made to the regulations on control units for cash registers?

Answer

At the turn of the month June/July 2008, the Tax Agency submitted its proposal regarding regulations for cash register control units to the EU Commission. The proposal was designated as SKVFS 2008:y and it was dated 2008-06-26. The proposal submitted to the EU Commission was translated into the official languages of all Member States and these translations are available on the Commission's website. The EU Commission always translates any proposed technical regulations that are submitted. This is done in order to make it possible for the Commission and all Member States to provide an opinion on the proposal before any decision is taken. Under the menu, "In English", the Tax Agency has made available the English translation done by the EU Commission of proposal SKVFS 2008:y.

On 17 November 2008, the Tax Agency submitted its proposal for changes to the SKVFS 2008:y proposal to the EU Commission. The proposal submitted on 17 November was designated as SKVFS 2009:y. This proposal does not suggest additional requirements regarding the functionality of control units. Rather, it only suggests supplementary regulations regarding the requirements for manufacturers of control units, as well as supplementary regulations that would apply to certifying bodies. The EU Commission has also translated proposal SKVFS 2009:y into all of the official languages of its Member States and has made the translations available on its website. Under the menu, "In English", the Tax Agency has made available the English translation done by the EU Commission of proposal SKVFS 2009:y.

On 12 January 2009, the Tax Authority decided on proposal SKVFS 2008:y and this decision was designated as SKVFS 2009:2. Translations of SKVFS 2009:2 will not be provided by the EU Commission. The Tax Agency has not provided an English translation of SKVFS 2009:2.

On 16 March, the Tax Agency decided on proposal SKVFS 2009:y and this decision was designated as SKVFS 2009:12. The Tax Agency has not provided an English translation of SKVFS 2009:12.

SKVFS 2009:2 is the basic statute. As such, only a consolidated SKVFS 2009:2 with all enacted changes would contain all of the regulations stipulated by the Tax Agency regarding the requirements for cash register control units. As mentioned above, changes were made to SKVFS 2009:2 through regulation SKVFS 2009:12. However, regulation SKVFS 2009:12 is a so-called reprint, which means that it is also to be considered as a consolidated SKVFS 2009:2.

The tables below provide a review of the changes that have been made to regulation SKVFS 2009:2. The tables show that some requirements in the decided regulations have been eased as compared to the proposals submitted to the EU Commission.

Table A			
List of changes to SKVFS 2008:y compared to SKVFS 2009:y			
Nr	SKVFS 2008:y	SKVFS 2009:y	Comments
1	Chapter 2 Section 13 did not exist	Chapter 2 Section 13	Addition, with definitions of manufacturer and manufacturing environment.
2	Chapter 3 Section 6	Chapter 3 Section 6	Addition, with information about the required marking to be displayed on control units.
3	Chapter 3 Sections 7-13	Paragraphs moved/deleted	Chapter 3 Sections 7-9 and Sections 11-13 of SKVFS 2008:y were not changed, but they were moved to a new Chapter, Ch. 14 in SKVFS 2009:y. The six paragraphs that were moved to Chapter 14 are called Sections 1-6. Chapter 3 Section 10 of 2008:y was deleted (the content was replaced by the new paragraphs in Chapter 14 of SKVFS 2009:y).
4	Chapter 3 Section 14	Chapter 11 Section 1	The content of Chapter 3 Section 14 of SKVFS 2008:y was merged with regulation Chapter 11 Section 1 of SKVFS 2009:y.
5	Chapter 13 Section 11 did not exist	Chapter 13 Section 11	Addition, with a requirement for manufacturers to keep a register on manufactured control units.
6	Chapter 14 did not exist	Chapter 14 Sections 1-40	Chapter 14 Sections 1-6 of SKVFS 2009:y are regulations that were moved from Chapter 3 of SKVFS 2008:y (see nr. 3, above). Chapter 14 Sections 7-40 of SKVFS 2009:y are new regulations.

Table B			
List of changes to SKVFS 2008:y compared to SKVFS 2009:2			
Nr	SKVFS 2008:y	SKVFS 2009:2	Comments
1	Chapter 2 Section 13 did not exist	Chapter 2 Section 13	Addition, with definitions of manufacturer and manufacturing environment.
2	Chapter 3 Sections 7-13	Paragraphs moved/deleted	Chapter 3 Sections 7-9 and Sections 11-13 of SKVFS 2008:y were not changed, but they were moved to a new chapter, Ch 14 in SKVFS 2009:2. The six paragraphs that were moved to Chapter 14 are called Sections 1-6. Chapter 3 Section 10 of 2008:y has been deleted.
3	Chapter 3 Section 14	Chapter 11 Section 1	The content of Chapter 3 Section 14 of SKVFS 2008:y was merged with regulation Chapter 11 Section 1 of SKVFS 2009:2.
3	Chapter 8	Chapter 8	Addition, with a crossed-out sentence regarding

	Section 4	Section 4	counter B (voluntary regulation).
4	Chapter 12 Section 11	Deleted	Regulation in Chapter 12 Section 11 of SKVFS 2008:y has been deleted. Similar content exists in Chapter 3 Section 6 of SKVFS 2009:2.
5	Chapter 12 Section 14	Deleted	Regulation in Chapter 12 Section 14 of SKVFS 2008:y, stating that the control unit's clock must function for at least seven years even if the control unit does not have a power supply, has been deleted.

Table C			
List of changes to SKVFS 2009:y compared to SKVFS 2009:12			
Nr	SKVFS 2009:y	SKVFS 2009:12	Comments
1	Chapter 2 Section 7	Chapter 2 Section 7	Language edits only, not changes in themselves.
2	Chapter 3 Section 6	Chapter 3 Section 6	Designation "SKVFS 2009:2" is clarified.
3	Chapter 5 Section 1 (portion 2 of the table)	Chapter 5 Section 1 (portion 2 of the table)	The words "with control code" have been deleted.
4	Chapter 8 Section 4	Chapter 8 Section 4	Addition, with a crossed-out sentence regarding counter B (voluntary regulation). A change that was already made in SKVFS 2009:2, but not included in SKVFS 2009:y.
5	Chapter 9 Section 4	Chapter 9 Section 4	Addition, with the words "for receipt types, normal and copy". Not in itself a change, but a clarification.
6	Chapter 10 Section 5	Chapter 10 Section 5	Change of file name.
7	Chapter 12 Section 3	Chapter 12 Section 3	Less stringent safety requirements for storage of internal data in control units.
8	Chapter 12 Section 11	Chapter 3 Section 6	Regulation in Chapter 12 Section 11 of SKVFS 2009:y has been deleted. Similar content exists in Chapter 3 Section 6 of SKVFS 2009:12.
9	Chapter 12 Section 14	Deleted	Regulation in Chapter 12 Section 14 of SKVFS 2009:y, stating that the control unit's clock must function for at least seven years even if the control unit does not have a power supply, has been deleted. A change that was already made in SKVFS 2009:2, (but not included in SKVFS 2009:y).
10	Chapter 14 Sections 16-17	Chapter 14 Sections 16-17	The order of these paragraphs was switched.
11	Chapter 14 Section 37	Deleted	Regulation in Chapter 12 Section 37 of SKVFS 2008:y limiting the period of validity for a certificate to a maximum of five years has been deleted.