

MINISTRY OF FINANCE

Value Added Tax Department

*Fiscal Cash Register Specifications***TYPE A: NON PORTABLE STAND ALONE FISCAL CASH REGISTER****1. LEGAL FRAMEWORK**

- The Value Added Tax Act 1998 (CAP 406) provides, that any person who makes any supply shall provide to the person to whom the supply is made, with a receipt which shall be issued in the form and the manner as set out by the Commissioner.
- To ensure compliance with this provision, the Commissioner has the power to inspect the machine readable information or a copy or extract thereof relating to the economic activity of any person.
- In terms of the Thirteenth Schedule to the above mentioned Act, the following functions for fiscal cash registers must satisfy the following conditions. **This notice refers only to non portable stand alone cash registers that operate through the standard electric mains supply with battery operation as optional.**

2. FISCAL CASH REGISTER REQUIREMENTS**Printing of an itemized receipt for the supplies made in each transaction.**

- **The name and address of the supplier and the Value Added Tax Act Registration Number.** This allows for a programmable header message consisting of the name of the VAT registered person, the business address and the VAT registration number.
- **The goods or services supplied.** This refers to a description of the goods or services for the specific sale operation.
- **The quantity of each item supplied.** The quantity of the merchandise composing the specific sales operation.
- **Whether each item is taxable or exempt.** To signify whether the item is taxable at full rate, reduced rate or zero rated.
- **The total, inclusive of Tax, of the consideration paid for the supplies included in the transaction.** Total amount of sale that is to be inclusive of the tax amount.
- **Serial number of transaction.** The fiscal receipt must include the cumulative number of issued receipts.
- **The tax logo type as specified by the Commissioner.** Fiscal receipt must include the tax logo type as specified by the VAT Department.
- **Cash register serial number.** Receipt must include serial number of fiscal cash register (xx99999999).
- **Date and time of supply.** The Fiscal Receipt must include the date and time of receipt issuance.
- **Such other details as the Commissioner may require in relation to euro changeover**

Provided that cash registers introduced from the date of publication of these regulations shall have:

- **Dual display functionality:** The fiscal receipt must be capable of printing a countervalue of the amount of the sale inclusive of VAT in another currency other than the prevailing national currency;
- **Euro currency printing:** the cash register must be capable of printing the € symbol;
- **Conversion rate:** receipts issued in dual display must be able to display the central parity rate or the irrevocably fixed conversion rate whichever may be case up to four decimal places. The use of the inverse rate is not allowed.

Registering of all day-to-day transactions on a printed journal

- The journal roll must contain an identical printed copy of the receipts chits given to the customer. This does not include the programmable header message.

Storing of predefined data in an inaccessible and unalterable memory

- The fiscal cash register is to have a non-volatile memory which will contain the end-of-day closure summary of sales information.

3. CASH REGISTER SPECIFICATIONS

- Print itemized receipt showing issuing firm
- Register all day-to-day transactions on a journal
- Store pre defined data in an inaccessible an unalterable memory
- Have non volatile memory that is sealed and installed in an area inside the cash register and may only be repaired or modified by authorized persons as approved by the Commissioner of VAT
- Have an automatic calendar and clock
- Be programmable through the key board
- Have programmable header message consisting of business name, business address and VAT Registration Number
- Allow operator to correct errors with ease without sacrificing security control features. Once cash is entered no deletion will be possible. Non- volatile Memory is to be protected against the possibility of cancellation of entries and their respective calculations. Units must not allow externally executed programmes to manipulate the totals stored within the non-volatile Memory
- Allow for automatic VAT Tax computation with a minimum of *four* different rates with the possibility of an increase to five, if necessary
- Have one or two integrated printers to produce a basic fiscal receipt and journal. The journal roll must contain a copy of data on receipt chit given to the customer.
- Must prohibit the entry of transaction if the receipt and journal printers are disconnected and depletion of paper
- Must be able to store a minimum 2000 end of day entries (Z readings) all of which must be cumulative numbered
- Must automatically prohibit further operation, once an error is detected
- Is to issue a warning error message when the non volatile Memory has about thirty (30) end-of-day closures left as storage capacity. Unit to prohibit any further transactions from being entered
- Have a Dual VDU to enable customer and seller to view simultaneously what is being input to the unit
- Have an automatic self test procedure including a self diagnostic functions
- Have battery-protected operation to ensure that all transactions are completed if there is a power failure during the processing of a specific transaction. This includes the protection of time, date, daily totals and the non-volatile Memory even when the cash register is switched off
- Safety requirements System to be CE marked
- Have totaling functions: this means that the end of the day closure chit indicates the cumulative number of receipts, the daily total breakdown of amounts paid for the various tax rates, and the VAT total. Printing of management reports such as X-readings (cash in drawer) and Z readings (daily closing report)
- Have non volatile Memory to be accessed through a keyboard command, and printed according to various selection criteria
- Non fiscal reports are not to print tax logotype and are to indicate in clear manner that report is 'NON FISCAL'

MINISTRY OF FINANCE

Value Added Tax Department

*Fiscal Cash Register Specifications***TYPE B: PORTABLE STAND ALONE FISCAL CASH REGISTER****2. LEGAL FRAMEWORK**

- The Value Added Tax Act 1998 (CAP 406) provides, that any person who makes any supply shall provide to the person to whom the supply is made, with a receipt which shall be issued in the form and the manner as set out by the Commissioner.
- To ensure compliance with this provision, the Commissioner has the power to inspect the machine readable information or a copy or extract thereof relating to the economic activity of any person.
- In terms of the Thirteenth Schedule to the above mentioned Act, the following functions for fiscal cash registers must satisfy the following conditions. **This notice refers only to portable stand alone cash registers that operate through battery mode with standard electric supply operation as optional.**

2. FISCAL CASH REGISTER REQUIREMENTS**Printing of an itemized receipt for the supplies made in each transaction.**

- **The name and address of the supplier and the Value Added Tax Act Registration Number.** This allows for a programmable header message consisting of the name of the VAT registered person, the business address and the VAT registration number.
- **The goods or services supplied.** This refers to a description of the goods or services for the specific sale operation.
- **The quantity of each item supplied.** The quantity of the merchandise composing the specific sales operation.
- **Whether each item is taxable or exempt.** To signify whether the item is taxable at full rate, reduced rate or zero rated.
- **The total, inclusive of Tax, of the consideration paid for the supplies included in the transaction.** Total amount of sale that is to be inclusive of the tax amount.
- **Serial number of transaction.** The fiscal receipt must include the cumulative number of issued receipts.
- **The tax logo type as specified by the Commissioner.** Fiscal receipt must include the tax logo type as specified by the VAT Department.
- **Cash register serial number.** Receipt must include serial number of fiscal cash register (xx99999999).
- **Date and time of supply.** The Fiscal Receipt must include the date and time of receipt issuance.
- **Such other details as the Commissioner may require in relation to euro changeover**

Provided that cash registers introduced from the date of publication of these regulations shall have:

- **Dual display functionality:** The fiscal receipt must be capable of printing a countervalue of the amount of the sale inclusive of VAT in another currency other than the prevailing national currency;
- **Euro currency printing:** the cash register must be capable of printing the € symbol;

- **Conversion rate:** receipts issued in dual display must be able to display the central parity rate or the irrevocably fixed conversion rate whichever may be case up to four decimal places. The use of the inverse rate is not allowed.

Registering of all day-to-day transactions on a printed journal

- The journal roll must contain an identical printed copy of the receipts chits given to the customer. This does not include the programmable header message.

Storing of predefined data in an inaccessible and unalterable memory

- The fiscal cash register is to have a non-volatile memory which will contain the end-of-day closure summary of sales information.

3. CASH REGISTER SPECIFICATIONS

- Print itemized receipt showing issuing firm
- Register all day-to-day transactions on a journal
- Store pre defined data in an inaccessible an unalterable memory
- Have non volatile memory that is sealed and installed in an area inside the cash register and may only be repaired or modified by authorized persons as approved by the Commissioner of VAT
- Have an automatic calendar and clock
- Be programmable through the key board
- Have programmable header message consisting of business name, business address and VAT Registration Number
- Allow operator to correct errors with ease without sacrificing security control features. Once cash is entered no deletion will be possible. Non- volatile Memory is to be protected against the possibility of cancellation of entries and their respective calculations. Units must not allow externally executed programmes to manipulate the totals stored within the non-volatile Memory
- Allow for automatic VAT Tax computation with a minimum of *four* different rates with the possibility of an increase to five, if necessary
- Have one or two integrated printers to produce a basic fiscal receipt and journal. The journal roll must contain a copy of data on receipt chit given to the customer.
- Must prohibit the entry of transaction if the receipt and journal printers are disconnected and depletion of paper
- Must be able to store a minimum 2000 end of day entries (Z readings) all of which must be cumulative numbered
- Must automatically prohibit further operation, once an error is detected
- Is to issue a warning error message when the non volatile Memory has about thirty (30) end-of-day closures left as storage capacity. Unit to prohibit any further transactions from being entered
- Have a Dual VDU to enable customer and seller to view simultaneously what is being input to the unit
- Have an automatic self test procedure including a self diagnostic functions
- Have battery-protected operation to ensure that all transactions are completed if there is a power failure during the processing of a specific transaction. This includes the protection of time, date, daily totals and the non-volatile Memory even when the cash register is switched off
- Safety requirements System to be CE marked
- Have totaling functions: this means that the end of the day closure chit indicates the cumulative number of receipts, the daily total breakdown of amounts paid for the various tax rates, and the VAT total. Printing of management reports such as X-readings (cash in drawer) and Z readings (daily closing report)
- Have non volatile Memory to be accessed through a keyboard command, and printed according to various selection criteria
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4. ADDITIONAL SPECIFICATIONS APPLICABLE SPECIFICALLY TO PORTABLE STAND ALONE CASH REGISTERS

- Must operate on an alternative power source to the electricity mains supply to sustain the operation of the cash register for the duration of the daily trading hours
- Shall incorporate an inbuilt battery recharge unit which will allow the batteries to be recharged
- Shall have a journal paper advance and receipt paper advance key

MINISTRY OF FINANCE

Value Added Tax Department*Fiscal Cash Register Specifications***TYPE C: POINT OF SALE SYSTEM****3. LEGAL FRAMEWORK**

- The Value Added Tax Act 1998 (CAP 406) provides, that any person who makes any supply shall provide to the person to whom the supply is made, with a receipt which shall be issued in the form and the manner as set out by the Commissioner.
- To ensure compliance with this provision, the Commissioner has the power to inspect the machine readable information or a copy or extract thereof relating to the economic activity of any person.
- In terms of the Thirteenth Schedule to the above mentioned Act, the following functions for fiscal cash registers must satisfy the following conditions. **This notice refers only to non portable stand alone cash registers (to act as point of sale) that operate through the standard electric mains supply with battery operation as optional.**

2. FISCAL CASH REGISTER REQUIREMENTS**Printing of an itemized receipt for the supplies made in each transaction.**

- **The name and address of the supplier and the Value Added Tax Act Registration Number.**
This allows for a programmable header message consisting of the name of the VAT registered person, the business address and the VAT registration number.
- **The goods or services supplied.** This refers to a description of the goods or services for the specific sale operation.
- **The quantity of each item supplied.** The quantity of the merchandise composing the specific sales operation.
- **Whether each item is taxable or exempt.** To signify whether the item is taxable at full rate, reduced rate or zero rated.
- **The total, inclusive of Tax, of the consideration paid for the supplies included in the transaction.**
Total amount of sale that is to be inclusive of the tax amount.
- **Serial number of transaction.** The fiscal receipt must include the cumulative number of issued receipts.

- **The tax logo type as specified by the Commissioner.** Fiscal receipt must include the tax logo type as specified by the VAT Department.
- **Cash register serial number.** Receipt must include serial number of fiscal cash register (xx99999999).
- **Date and time of supply.** The Fiscal Receipt must include the date and time of receipt issuance.
- **Such other details as the Commissioner may require in relation to euro changeover.**

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- **Conversion rate:** receipts issued in dual display must be able to display the central parity rate or the irrevocably fixed conversion rate whichever may be case up to four decimal places. The use of the inverse rate is not allowed.

Registering of all day-to-day transactions on a printed journal

- The journal roll must contain an identical printed copy of the receipts chits given to the customer. This does not include the programmable header message.

Storing of predefined data in an inaccessible and unalterable memory

- The fiscal cash register is to have a non-volatile memory which will contain the end-of-day closure summary of sales information.

3. CASH REGISTER SPECIFICATIONS

- Print itemized receipt showing issuing firm
- Register all day-to-day transactions on a journal
- Store pre defined data in an inaccessible an unalterable memory
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- Have an automatic calendar and clock
- Be programmable through the key board
- Have programmable header message consisting of business name, business address and VAT Registration Number
- Allow operator to correct errors with ease without sacrificing security control features. Once cash is entered no deletion will be possible. Non- volatile Memory is to be protected against the possibility of

cancellation of entries and their respective calculations. Units must not allow externally executed programmes to manipulate the totals stored within the non-volatile Memory

- Allow for automatic VAT Tax computation with a minimum of *four* different rates with the possibility of an increase to five, if necessary
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- Must prohibit the entry of transaction if the receipt and journal printers are disconnected and depletion of paper
- Must be able to store a minimum 2000 end of day entries (Z readings) all of which must be cumulative numbered
- Must automatically prohibit further operation, once an error is detected
- Is to issue a warning error message when the non volatile Memory has about thirty (30) end-of-day closures left as storage capacity. Unit to prohibit any further transactions from being entered
- Have a Dual VDU to enable customer and seller to view simultaneously what is being input to the unit
- Have an automatic self test procedure including a self diagnostic functions
- Have battery-protected operation to ensure that all transactions are completed if there is a power failure during the processing of a specific transaction. This includes the protection of time, date, daily totals and the non-volatile Memory even when the cash register is switched off
- Safety requirements System to be CE marked
- Have totaling functions: this means that the end of the day closure chit indicates the cumulative number of receipts, the daily total breakdown of amounts paid for the various tax rates, and the VAT total. Printing of management reports such as X-readings (cash in drawer) and Z readings (daily closing report)
- Have non volatile Memory to be accessed through a keyboard command, and printed according to various selection criteria
- Non fiscal reports are not to print tax logotype and are to indicate in clear manner that report is 'NON FISCAL'

4. ADDITIONAL SPECIFICATIONS APPLICABLE TO POINT OF SALE SYSTEMS

- Must allow for the internal storage of a list of products with their respective description and prices. This list is to be accessed by entering a numeric code, either manually through the Price Location Unit (PLU) Code key, or through a Bar Code reader.
- Must have the option to cater for different ranges of capacity for individual products internally, provided that Cash Registers that cannot cater for outlets having a large variety of individual products internally, must allow users to directly access a central computer system through the Cash Register. The limitation of the number of products using this method shall be determined by the capacity of the central computer rather than the Cash Register itself
- Shall have a standard communications hardware facility, including the computer software drivers, to enable it to interface with a host computer
- Consideration may be given to point of sale systems (falling within this category) that do not have the "non-volatile Memory" facility, if the Value Added Tax Department is satisfied that the security control features incorporated in the system provide an adequate security rating as do the 'non-volatile Memory' Units.