

Cash security regulation in Germany 2020

I. Legal basis

From 1 October 2020, all electronic cash register systems in Germany must have TSE certification from the BSI (Federal Office for Information Security). In some federal states, only an authorisation is required by 1 October 2020. In addition, error-free data transmission of basic records to the tax office must be possible at all times via a digital interface of the tax authorities for POS systems (DSFinV-K).

II: Implementation in your PC CADDIE POS system

FISKALY is a certified technology partner of PC CADDIE POS systems with a TSE cloud solution for signing cash register transactions. In addition, the PC CADDIE POS system transfers the basic records of the signed till receipts in DSFinV-K format to the cloud systems of technology partner FISKALY. There, the data is available for a legally compliant cash register inspection or external audit by the Federal Central Tax Office. Storage and provisioning takes place exclusively during the period in which a contract exists between the taxpayer and PC CADDIE for the use of the PC CADDIE POS system in conjunction with a TSE unit and DSFinV-K exports. Upon cancellation of the maintenance agreement for a PC CADDIE POS system, the taxpayer must order the export of the existing export files from PC CADDIE in writing and transfer them to their own data storage systems.

III Calculation of the number of TSE units

In the definition of the Cash Register Security Ordinance, your PC CADDIE database is the „recording system“, the cash registers or handhelds are defined as „input devices“. This infrastructure enables us to equip your business premises with a minimum number of TSE units. The number of TSE units is defined as follows:

- In principle, each permanent establishment (golf course) must be equipped with a separate TSE unit. This also applies if the taxable person (operator, e.V.) operates several golf courses at different locations.
- In principle, each account area is also equipped with its own TSE unit.
- Several cash register terminals (i.e. stationary cash registers or handhelds) can be signed with a single TSE unit within the business premises for the same account area (provided the cash registers are operated by the same taxable person).

Examples:

- A: A golf course A with a reception cash register, a second cash register for larger operations and an integrated pro shop in the same account area is to be supplied with a single TSE unit.
- B: Golf course A, supplemented by a catering/pro shop, requires a further TSE unit, i.e. a total of two TSE units. It is not cost-relevant whether the catering/proshop works with several input

systems (PC CADDIE cash register input devices or handhelds).

- C: Golf course B, with a hotel operation in its own account area, requires a further TSE unit - i.e. a total of 3 TSE units.

V. Relationship between account areas and TSE units

The option provided in PC CADDIE to create separate account areas for different business areas must be checked by the Cash Register Security Ordinance, as this can have a cost impact due to additional

Kassensicherungsverordnung



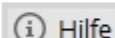
TSE units.

- Contribution accounts: Contribution accounts that are not normally used to make cash payments are NOT subject to the Cash Security Ordinance and do not require a chargeable TSE unit. If, contrary to the recommendation and interpretation, e.g. green fees are collected via a contribution account, this account area must also be equipped with a separate TSE unit.
- Sales accounts: every sales account that is used in conjunction with a cash register system is subject to the Cash Register Security Ordinance and must therefore be equipped with a chargeable TSE unit. If sales accounts are only used, for example, to document the transfer of goods (without payments), no TSE unit is required.

VI. connection between cash register terminals and TSE units

Individual cash register hardware, whether as a PC cash register or radio ordering system (handheld), is referred to as a „cash register terminal“. The individual POS terminals do not have to be individually equipped with TSE units. However, each POS terminal must be provided with a separate ID in order to be defined separately in the DSFinV-K export. The number of POS terminals per account area must

Anzahl eingesetzter Kassen-Terminals und Handhelds:



0

therefore be recorded.

VII. connection locations for the DSFinV-K export

The location of the respective POS terminal is required for the DSFinV-K export details and is usually identical to the address of the business premises. If the address of the taxable person is not the same as the address of the permanent establishment, so that the location of the POS terminals also has a different address from the taxable person, this must be stated separately.

VIII Costs and services

Billing for TSE units and DSFinV-K data storage is based on the valid price list. The services of the legally required signing by the TSE unit of FISKALY as well as the data storage of DSFinV-K exports in the cloud storage of FISKALY are provided exclusively during the period of an existing maintenance contract with PC CADDIE AG for the PC CADDIE POS systems. Price list, as of 1 October 2020: - For each TSE unit/DSFinV-K data storage, the annual costs per taxable person are:

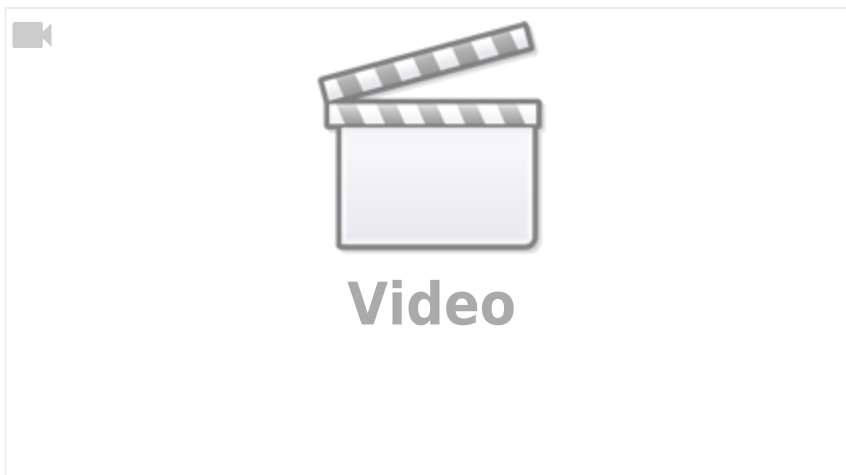
- Euro 185€/year for first TSE
- Euro 155€/year for second TSE
- Euro 135€/year for each additional TSE

- In the first year - 1 October - 31 December 2020, we charge the TSE costs pro rata per month. We expect 2-3 hours of time for the Installation incl. document print check, which we charge according to the actual effort according to our service hourly rate of 96.00€. (You will receive a written order confirmation after receipt of your order)

IX. cash register reporting obligation

All electronic cash register systems must be registered with the responsible tax office. This only becomes mandatory as soon as an electronic reporting procedure is made available by the tax office.

X. Videos and tutorials on the Cash Register Security Ordinance





XI. FAQs on the Cash Security Ordinance

You can find a comprehensive collection of FAQs from your questions here: [FAQ on the KassenSichV](#)