

# **Compilation of decisions and federal conventions regarding the standard tables in the area of cash register accounting**

## **Digital interface to the revenue administration for point-of-sale systems (*Digitale Schnittstelle der Finanzverwaltung für Kassensysteme, DSFinV-K*)<sup>1</sup>**

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<sup>1</sup> The manufacturers and providers of POS systems are generally responsible for implementing the requirements of the digital interface to the revenue administration for point-of-sale systems (DSFinV K). To support international POS manufacturers and providers, the revenue administration is making available an English translation of the chapters and annexes that are most important for understanding the requirements. The revenue administration is not providing a complete translation of the DSFinV K at the current time.

The translations of the individual chapters and annexes are intended exclusively as an aid for readers who do not speak German. Any deviations or differences that may arise between the official German version of the DSFinV K and the translations are non-binding and have no legal effect.

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## **1 General aspects**

The Act on the Protection of Digital Records from Manipulation (*Gesetz zum Schutz vor Manipulationen an digitalen Grundaufzeichnungen*, Federal Law Gazette I 2016, p. 3152) introduced rules stipulating that data that is recorded with the help of an electronic record-keeping system must be protected with a certified technical security system (TSE) as of 1 January 2020 (cf. section 146a of the Fiscal Code (*Abgabenordnung*) in conjunction with the Cash Register Anti-Tampering Ordinance (*Kassensicherungsverordnung*)). In the event of a field audit or cash register inspection, this data must be made available to the revenue administration via a standardised digital interface (section 4 of the Cash Register Anti-Tampering Ordinance), cf. section 146a (1) sentence 4 of the Fiscal Code and paragraph 178 of the “Principles for proper management and storage of accounts, records and documents in electronic form and for data access” (*Grundsätze zur ordnungsmäßigen Führung und Aufbewahrung von Büchern, Aufzeichnungen und Unterlagen in elektronischer Form sowie zum Datenzugriff* (GoBD), Federal Ministry of Finance circular of 28 November 2019).

### **1.1 Standardised digital interface pursuant to section 4 of the Cash Register Anti-Tampering Ordinance**

The standardised digital interface is divided into three independent areas:

#### **1.1.1 Integration interface**

The Federal Office for Information Security (BSI) sets out the required functionality for the integration interface in its technical guideline BSI TR-03153. This interface makes it possible for the certified technical security system to be integrated into the electronic record-keeping system.

#### **1.1.2 Export interface**

Chapter 5.1 of technical guideline BSI TR-03153 contains definitive specifications for the export interface. The export interface consists of a uniform dataset description for the standardised export of saved and secured application data. This secured application data

(log messages) allows the logging to be verified (section 3 of the Cash Register Anti-Tampering Ordinance). It can be used to check both the integrity and the timely recording of the data, because the data that is necessary for this purpose is included in the logging (cf. the Application Ordinance for the Fiscal Code (*Anwendungserlass zur Abgabenordnung*) regarding section 146a of the Fiscal Code).

### **1.1.3 Digital interface to the revenue administration for point-of-sale systems (DSFinV-K)**

For the purposes of field tax audits or cash register inspections, it is not sufficient to merely keep available the secured application and log data, because not all of the required data passes through the technical security system (TSE) during the logging. To comply with the obligation to keep separate records and to ensure progressive and retrograde verifiability, the recorded individual data items must be kept available in a machine-readable format (cf. paragraph 176 et seqq. of the GoBD). These must be made available in a standardised format as a stand-alone component of the standardised digital interface. The required data and formats for electronic record-keeping systems within the meaning of section 146a (1) sentence 1 of the Fiscal Code in conjunction with section 1 sentence 1 of the Cash Register Anti-Tampering Ordinance are defined in this documentation as the digital interface to the revenue administration for point-of-sale (POS) systems (DSFinV-K). The DSFinV-K is published on the website of the Federal Central Tax Office (BZSt) ([www.bzst.de](http://www.bzst.de)). In the event of an audit of an electronic record-keeping system within the meaning of section 146a (1) sentence 1 of the Fiscal Code in conjunction with section 1 sentence 1 of the Cash Register Anti-Tampering Ordinance, it is obligatory to make the data available in the DSFinV-K format (section 146a (1) sentence 4 of the Fiscal Code). Regarding the time periods covered, please refer to no 2 of the Application Ordinance for the Fiscal Code on section 146a of the Fiscal Code. The obligation to make the TSE data (log messages) available remains unaffected. With many systems, a DSFinV-K export can only be performed with the data from the record-keeping system once a cash register closing has been carried out. Much of the information in the internal data storage that is required to produce a DSFinV-K export cannot otherwise be made available (e.g. the number of the cash register closing, "Z\_NR"). Accordingly, it is not essential to create the DSFinV-K data at the same time as the process is carried out. The record-keeping system

being used must save all the data that is required for a later DSFinV-K export while the process is being carried out.

Pursuant to no 4.3 of the Application Ordinance for the Fiscal Code on section 146a of the Fiscal Code, the obligation to make available additional data from other subsections of the system (e.g. inventory management) pursuant to section 147 (6) of the Fiscal Code or section 146b (2) of the Fiscal Code remains unaffected if even only one subsection of the data in a complex software system falls within the scope of the DSFinV-K.

## **1.2 Objectives of the DSFinV-K**

The goal of the standardisation is the definition of a structure for data from POS systems for which the use of the legally required standardised digital interface (section 146a of the Fiscal Code) applies as of 1 January 2020. The standardisation aims to cover the following objectives:

- standardised provision of data for field audits and cash register inspections by means of defined individual cash register movements, master data and cash register closings, so that progressive and retrograde verifiability between the basic records and the recording in the general ledger (financial accounting system) is ensured,
- enabling the export of all the data recorded in the respective system to an archival system, and
- enabling a simplified verification of the structured cash register data that is transferred to the financial accounting system.

The DSFinV-K provides a specialist and technical description for this purpose. The DSFinV-K corresponds in its key points to the Cash Register Data Taxonomy, a dataset description in JSON format that was developed by the German Industry Association for POS and Accounting System Technology (DFKA) together with other stakeholders.

If the DFKA Cash Register Data Taxonomy is used to transmit cash register data to the financial accounting system, it is essential to convert the data for the purposes of a field audit or cash register inspection (from the original JSON format to CSV files with a descriptive index.xml file; cf. Annex G). This data format enables a standardised import of

the cash register data into the IDEA system. The taxpayer in question is responsible for making this converted data available.

### **1.3 Scope of the DSFinV-K**

The following data structure (section 3 et seqq.) describes the minimum scope for a standardised preparation of data and a possible starting point for an inspection by the revenue administration. It is not possible to make an exhaustive list of the data from electronic POS systems that must be kept available for the purposes of a field audit or cash register inspection, because, for example, if there are system-specific data fields that are not included in the described data structure, this could mean that it is not possible to represent business transactions in a meaningful and comprehensible way.

Any system-specific additional information that is necessary to make the data comprehensible is to be added to the respective CSV file as an additional data field at the end of the line. In this context, it must be ensured that the index.xml file is adjusted as necessary (definition of additional fields).

In addition, the DSFinV-K contains the data that arises from communication with the TSE that is necessary for auditing purposes.

The DSFinV-K uses terminology from the retail trade for the purpose of better readability. Services must be represented accordingly within the existing structure.

### **1.4 Creation of the index.xml file**

Additional information on how to create an index.xml file can be found in the document “Ergänzende Informationen zur Datenträgerüberlassung” (“Additional information on the provision of data storage devices”, BMF IV A 4, last updated 28 November 2019, accessible at [https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Weitere\\_Steuerthemen/Abgabeordnung/2019-11-28-GoBD-Ergaenzende-Informationen-zur-Datentraegerueberlassung.html](https://www.bundesfinanzministerium.de/Content/DE/Standardartikel/Themen/Steuern/Weitere_Steuerthemen/Abgabeordnung/2019-11-28-GoBD-Ergaenzende-Informationen-zur-Datentraegerueberlassung.html) (in German only)), which was published as an annex to the GoBD.

## **2 Relationship between section 146a of the Fiscal Code, the Cash Register Anti-Tampering Ordinance, the DSFinV-K, the TSE and the GoBD**

### **2.1 Processes that must be secured pursuant to the Cash Register Anti-Tampering Ordinance**

Pursuant to section 146a of the Fiscal Code in conjunction with the Cash Register Anti-Tampering Ordinance, business transactions and other processes must be secured using a TSE. The scope of this provision is defined in more detail in the Application Ordinance for the Fiscal Code regarding section 146a. It is essential that all the processes that must be secured in accordance with the above provision must also be represented in the DSFinV-K as recognisable processes.

### **2.2 Definition of “type” and “data” of the process; QR code**

Numbers 3.6.5 and 3.6.6 of the Application Ordinance for the Fiscal Code regarding section 146a contain specialist requirements for the data fields “process type” and “process data”, which must be transferred to a TSE as part of the logging. Detailed information on the technical formatting requirements can be found in Annex I.

In addition, Annex I also contains specifications for a standardised QR code. This QR code is intended to make it possible to quickly verify the receipt, which will save a considerable amount of time both for the revenue administration and for the business owner in the event of a cash register inspection.

### **2.3 Completeness check for recorded processes (section 146 (1) of the Fiscal Code, section 239 (2) of the Commercial Code (*Handelsgesetzbuch*), paragraph 36 et seqq. of the GoBD)**

For the purpose of a completeness check, additional data which does not need to be secured may be required in addition to the secured application data within the meaning of the Cash Register Anti-Tampering Ordinance.

Example: if e.g. serial process IDs are used internally within an electronic record-keeping system, these should also be represented in full in the context of an external audit or a



cash register inspection. For example, if one of these serial process IDs is triggered when operators log on or off, this should also be represented in the DSFinV-K.

Consequently, the item lines must also be represented in full. The POS\_ZEILE (“POS line”) field must therefore be sequential and unique for each process.

If an electronic record-keeping system does not use serial process IDs, it must be explained in the system documentation how the completeness of the data that is subject to recording and retention obligations can be verifiably ensured.

#### **2.4 Unique identification number for the business transaction (paragraph 94 of the GoBD)**

If, for example, orders, delivery notes, invoices and payments take place at different times and the electronic record-keeping system does not process the business transaction as a whole but in four separate processes, then it is necessary to specify a separate business transaction ID in order to fulfil the journal function. Due to the fact that the origin and processing of the business transaction must be verifiable, the electronic record-keeping system must ensure that a unique identification number exists for the business transaction, in the event that the business transaction is represented as multiple sub-business transactions and other processes.

The same applies if, in the course of the business transaction, different electronic record-keeping systems are used to process the business transaction. In the DSFinV-K, this requirement can be fulfilled using the Bon\_Referenzen (“receipt references”) table.

If an electronic record-keeping system does not use serial business transaction IDs, then it must be explained in the system documentation how the progressive and retrograde verifiability of business transactions (as a whole) is made possible.

#### **2.5 Non-separate records (paragraph 55 of the GoBD)**

In the DSFinV-K, cash and cashless business transactions, or taxable, non-taxable and tax-free sales, can be represented in a single process. Due to the clear data structure,

the cash register closing results in separate amounts to be booked in the financial accounting system, however. The representation therefore complies with the legal requirements by means of “adequate identification”, see also paragraph 55 of the GoBD.

## **2.6 Record-keeping systems that are not covered by section 146 and 146a of the Fiscal Code in conjunction with section 1 of the Cash Register Anti-Tampering Ordinance**

The DSFinV-K can also be used for electronic record-keeping systems that are not required to have a TSE. It is not obligatory to use the DSFinV-K for these systems.

## **2.7 Simplification arrangements in the TSE for complex systems**

### **2.7.1 Securing of order processes**

Order processes can be secured as stand-alone transactions in the TSE. To make sure it is possible to track individual business transactions as they arise and are processed via the individual orders up to the invoice creation, it must be ensured that the ABRECHNUNGSKREIS (“settlement group”) field in the Bonkopf\_AbrKreis file (cf. 3.1.2.2) in the DSFinV-K data contains a criterion (e.g. table number and, where appropriate, additional criteria in the restaurant sector) that can be used to establish a connection in terms of content. Orders may also be distributed across various invoices. A schematic diagram can be found in Annex H (diagram 4).

### **2.7.2 Operation via multiple systems (with securing of orders)**

In the event that processes of a long duration that prepare for sales (processType “Bestellung” (“order”)) also need to be secured, the starting time of the payment process can be used as the starting time of the process (processType “Kassenbeleg” (“receipt”)).

In this way, it is not necessary to keep open a transaction that contains all the associated orders. The transaction for the auditable “Kassenbeleg” is then only started when the invoice is created and is also ended again right away.

### **Precondition for using the simplification:**

The start time of the first “Bestellung” (“order”) transaction must be printed additionally on the receipt. Furthermore, it must be guaranteed that a connection in terms of content can be established via the ABRECHNUNGSKREIS field in the Bonkopf\_AbrKreis file (cf. 3.1.2.2) in the DSFinV-K data, so that it is possible to track the initiation and processing of the individual order and settlement processes.

A schematic diagram can be found in Annex H (diagram 5).

### **2.7.3 Operation via multiple systems (without securing of orders)**

In the event that no processes of a long duration that prepare for sales (processType “Bestellung” (“order”)) also need to be secured, the starting time of the payment process can similarly be used as the starting time of the transaction (processType “Kassenbeleg” (“receipt”)).

This makes it possible to represent a process that extends over multiple recording systems and might therefore have to be represented using multiple TSEs.

In this case, the transaction for the auditable “Kassenbeleg” is only started when the invoice is created and is also ended again right away.

#### **Precondition for using the simplification:**

The time of the first process preparing for a sale must in addition be printed on the receipt. The first process preparing for a sale must be secured using the “SonstigerVorgang” (“other process”) process type (processType “SonstigerVorgang” as described in Annex I).

The connection in terms of content must be established via the ABRECHNUNGSKREIS field in the Bonkopf\_AbrKreis file (cf. 3.1.2.2) in the DSFinV-K data, so that, in the event of an audit, it is possible to attribute the securing of the first process preparing for a sale to the TSE data of a settlement process in the DSFinV-K data.

A schematic diagram can be found in Annex H (diagram 6).

### 3 Data structure of the DSFinV-K

The cash register data should be verifiable, especially with regard to the completeness check for the cash register receipts, the calculation of value added tax, and the booked revenue. The contents of each individual receipt must be reproducible from the data. In addition, the cash register data must guarantee that it is possible to perform a reconciliation/cash check at any time.

The DSFinV-K is divided into the following areas:

- individual recording module
- master data module
- cash register closing module

This is intended to prevent redundant data storage. For this reason, the master data must be recorded each time a cash register closing is carried out. This eliminates the need for a laborious **archiving of master data**. In order to ensure that the master data can be unambiguously attributed to the respective cash register closing, it must be ensured that a cash register closing is performed before any amendment of the master data, and that new bookings are only carried out again after this has taken place.

The complexity of the representation makes it necessary for multiple CSV files to be defined. However, all daily closings are summarised in separate files. In the event of a field audit or an inspection, it is not absolutely necessary for all files to be imported into the audit software. Depending on the planned intensity of the audit, a selective import of data may also be sufficient.

Detailed information on the individual data fields is presented in **Annex E**.

### 3.1 The DSFinV-K's individual recording module

The individual records provide the basis for the data storage. These are divided into two key areas:

- Bonpos
- Bonkopf

In addition, there are further files with more details on these two files. These are described below.

#### 3.1.1 File: Bonpos

The Bonpos file includes a process's individual items with the allocation of the correct VAT rate and the amount and type of the goods supplied (section 14 (4) of the VAT Act (*Umsatzsteuergesetz*), section 22 (2) of the VAT Act in conjunction with section 63 (3) of the VAT Implementing Ordinance (*Umsatzsteuer-Durchführungsverordnung*)). In addition, it makes clear which method was used to calculate the VAT shown (gross or net). With the gross method, only the gross price is shown; with the net method, the net price and the applicable VAT is shown.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
POS_ZEILE	string		line number
GUTSCHEIN_NR	string		voucher number
ARTIKELTEXT	string		article text
POS_TERMINAL_ID	string		ID of the position terminal
GV_TYP	string		type of business transaction
GV_NAME	string		additional information regarding the type of business transaction
INHAUS	string		consumption on the premises
P_STORNO	string		item cancellation indicator
AGENTUR_ID	numerical	0	agency ID
ART_NR	string		article number
GTIN	string		Global Trade Item Number (GTIN)
WARENGR_ID	string		product group ID
WARENGR	string		name of the product group

MENGE	numerical	3	amount
FAKTOR	numerical	3	factor e.g. packaging size
EINHEIT	string		unit of measurement, e.g. kilogram, litre or piece
STK_BR	numerical	5	price per unit including VAT

Further information can be found in the detail files.

### 3.1.1.1 File: Bonpos\_USt

Information on the VAT rate used is recorded in this file for each item. This detail table is required because e.g. in the case of sets of goods there can be different VAT rates per item, or in the case of discounts there can be multiple lines with price information.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
POS_ZEILE	string		line number
UST_SCHLUESSEL	numerical	0	ID of the VAT rate
POS_BRUTTO	numerical	5	gross sale amount
POS_NETTO	numerical	5	net sale amount
POS_UST	numerical	5	VAT

### 3.1.1.2 File: Bonpos\_Preisfindung

This table includes detailed information regarding how the price was calculated, e.g. special customer discounts or surcharges.

Entries in this detail table are only required for those items where discounts or surcharges were actually applied and where the price in the Bonpos file is already the discounted price. If the discount is represented with a separate booking, no entry is required.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
POS_ZEILE	string		line number

TYP	string		base price, discount or surcharge
UST_SCHLUESSEL	numerical	0	ID of the VAT rate
PF_BRUTTO	numerical	5	gross sale amount
PF_NETTO	numerical	5	net sale amount
PF_UST	numerical	5	VAT

### 3.1.1.3 File: Bonpos\_Zusatzinfo

This table provides the opportunity to give details of the composition of products or sets of goods that have been sold. It is only used for explanatory purposes.

It does not affect the tax base for VAT. In the case of sets of goods which have different tax rates, however, information is stored here that makes it possible to check how the VAT tax base is allocated (example: a fast food menu that comprises a burger and a drink).

In addition, orders that deviate from standard orders can be taken into account so that the products that were actually consumed can be recorded (example: gyros platter with chips instead of rice, 0.00 is shown here for the amounts).

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
POS_ZEILE	string		line number
ZI_ART_NR	string		article number
ZI_GTIN	string		Global Trade Item Number (GTIN)
ZI_NAME	string		article name
ZI_WARENGR_ID	string		product group ID
ZI_WARENGR	string		name of the product group
ZI_MENGE	numerical	3	amount
ZI_FAKTOR	numerical	3	factor e.g. packaging size
ZI_EINHEIT	string		unit of measurement, e.g. kilogram, litre or piece
ZI_UST_SCHLUESSEL	numerical	0	ID of VAT rate for base price
ZI_BASISPREIS_BRUTTO	numerical	5	gross base price
ZI_BASISPREIS_NETTO	numerical	5	net base price
ZI_BASISPREIS_UST	numerical	5	base price for VAT

### 3.1.2 File: Bonkopf

Given that, generally speaking, only the cumulative figures from the individual receipt items are given in the receipt header (*Bonkopf*), it is necessary to carry out the above-mentioned breakdown of the receipt header's individual figures at the item level. It needs to be possible to calculate the receipt header data from the item data and, in particular, it must be possible to understand the allocation of the total sale amount among the different tax rates.

In order to ensure comprehensibility, it is necessary to treat the different processes in a largely homogeneous way within the DSFinV-K. As part of this, enough leeway needs to remain so that the special characteristics of individual POS systems can be taken into account. For this reason, the names are standardised, and the representation of the special business transactions is defined in order to ensure that audits can be carried out as smoothly as possible.

In principle, the information in the receipt header is an electronic "duplicate invoice"; in other words, all the values must exactly match the values printed on the receipt. The values should not be "added up" from the items. The VAT values in particular help to verify whether the correct VAT amount is shown (see section 14c of the VAT Act).

Pursuant to section 14 (4) of the VAT Act, the following values in particular must be stored separately according to the VAT rate:

- payment (net)
- VAT amount (listing of tax)

In addition, the sale amount (gross) must also be shown in the DSFinV-K.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
BON_NR	numerical	0	receipt number



Field name	Type	Decimal	Description
BON_TYP	string		receipt type
BON_NAME	string		additional description of the type of receipt
TERMINAL_ID	string		ID of the recording terminal
BON_STORNO	string		cancellation code
BON_START	string		process start time
BON_ENDE	string		process end time
BEDIENER_ID	string		operator ID
BEDIENER_NAME	string		operator name
UMS_BRUTTO	numerical	2	gross total sale amount
KUNDE_NAME	string		customer name
KUNDE_ID	string		customer number of the customer
KUNDE_TYP	string		type of customer (e.g. employee)
KUNDE_STRASSE	string		customer's street name and number
KUNDE_PLZ	string		customer's postcode
KUNDE_ORT	string		customer's town/city of residence
KUNDE_LAND	string		customer's country of residence
KUNDE_USTID	string		customer's VAT number
BON_NOTIZ	string		additional information on the receipt header

Further information on the receipt header can be found in the detail files.

### 3.1.2.1 File: Bonkopf\_USt

Given that there can be different VAT rates on the same receipt header, these are listed in a detail table. The above-mentioned principles for the receipt header apply in this respect.

The fields BON\_BRUTTO, BON\_NETTO and BON\_UST contain the amounts printed on the receipt and are therefore generally represented with two decimal places. Five decimal places are only permitted for technical reasons.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
UST_SCHLUESSEL	numerical	0	ID of the VAT rate
BON_BRUTTO	numerical	5	gross sale amount
BON_NETTO	numerical	5	net sale amount
BON_UST	numerical	5	VAT

### 3.1.2.2 File: Bonkopf\_AbrKreis

The settlement group (*Abrechnungskreis*) is a variable unit which can be used to allocate a process to a particular criterion. In the restaurant sector in particular, this allocation can be used to track business transactions from the order to the processing, including split bookings and changes of table. The settlement group can consist of one or more criteria. The key thing in this respect is that it is possible to make an unambiguous allocation to a process. If, in addition to this, the option of referencing the business transaction is made use of, it is then possible to display the business transaction history of individual business transactions even in the case of split bookings or amended allocations to settlement groups.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
ABRECHNUNGSKREIS	string		e.g. department, table number in combination with additional criteria

#### **Please note:**

The settlement group must contain a unique identifier for the business transaction (paragraph 94 of the GoBD, cf. section 2.4). This unique identifier is in particular a precondition for taking advantage of the simplification arrangements under section 2.7.

### 3.1.2.3 File: Bonkopf\_Zahlarten

Given that there can be multiple payment methods on the same receipt header, these are listed in a detail table. Please note the specifications for the payment methods that are described in more detail in **Annex D**.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
ZAHLART_TYP	string		type of payment method
ZAHLART_NAME	string		name of the payment method
ZAHLWAEH_CODE	string		currency code
ZAHLWAEH_BETRAG	numerical	2	amount in foreign currency
BASISWAEH_BETRAG	numerical	2	amount in the base currency (generally euros)

### 3.1.2.4 File: Bon\_Referenzen

References to processes within the DSFinV-K and references to external systems can be made in this file. The referencing type shows which kind of referencing is being used. The individual fields are described in more detail in **Annex E** in the "Bon\_Referenzen" file (references.csv).

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
POS_ZEILE	string		line number of the referencing process (not used with a reference from a receipt header)
REF_TYP	string		reference type
REF_NAME	string		description in the case of the "Externe-Sonstige" ("other external") type
REF_DATUM	string		time stamp of the cash register closing which is referred to
REF_Z_KASSE_ID	string		ID of the (closing) cash register
REF_Z_NR	numerical	0	number of the cash register closing
REF_BON_ID	string		process ID

### 3.1.2.5 File: TSE\_Transaktionen

The data from the transactions must be stored in this file. In particular, the data is required in order to be able to verify the secured log data without a TSE export and to be able to check the validity of the TSE certificate used at the time of logging.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
BON_ID	string		process ID
TSE_ID	numerical	0	ID of the TSE used for the transaction
TSE_TANR	numerical	0	transaction number of the transaction
TSE_TA_START	string		log time of the StartTransaction operation
TSE_TA_ENDE	string		log time of the FinishTransaction operation
TSE_TA_VORGANGSART	string		processType of the FinishTransaction operation
TSE_TA_SIGZ	numerical	0	signature counter of the FinishTransaction operation
TSE_TA_SIG	string		signature of the FinishTransaction operation
TSE_TA_FEHLER	string		if appropriate, references to TSE errors
TSE_VORGANGSDATEN	string		process data (optional)

## 3.2 The DSFinV-K's master data module

To avoid redundancies, the master data is only saved once for each cash register closing. If changes are to be made to the master data listed below, a closing must be automatically performed beforehand.

The master data is distributed among the following files:

### 3.2.1 File: Stamm\_Abschluss

Cash register closing data, including date, time and start/end IDs. Company data including tax number and VAT identification number are also stored here.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
Z_BUCHUNGSTAG	string		booking date if different from the creation date
TAXONOMIE_VERSION	string		DSFinV-K version

Field name	Type	Decimal	Description
Z_START_ID	string		first BON_ID in closing
Z_ENDE_ID	string		last BON_ID in closing
NAME	string		name of the business
STRASSE	string		street address
PLZ	string		postcode
ORT	string		town/city
LAND	string		country
STNR	string		tax number of the company
USTID	string		VAT identification number
Z_SE_ZAHLUNGEN	numerical	2	total of all payments
Z_SE_BARZAHLUNGEN	numerical	2	total of all cash payments

### 3.2.2 File: Stamm\_Orte

Names and locations of the individual establishments with POS systems.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
LOC_NAME	string		name of the location
LOC_STRASSE	string		street address
LOC_PLZ	string		postcode
LOC_ORT	string		town/city
LOC_LAND	string		country
LOC_USTID	string		VAT identification number

### 3.2.3 File: Stamm\_Kassen

Master data of the individual cash registers in operation.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
KASSE_BRAND	string		brand of the cash register
KASSE_MODELL	string		cash register model
KASSE_SERIENNR	string		serial number of the cash register
KASSE_SW_BRAND	string		brand name of the software
KASSE_SW_VERSION	string		software version
KASSE_BASISWAEH_CODE	string		base currency of the cash register
KEINE_UST_ZUORDNUNG	string		no VAT allocation

### 3.2.4 File: Stamm\_Terminals

Master data of the individual recording terminals (“slave” cash registers), which are not used for the cash register closing.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
TERMINAL_ID	string		ID of the terminal
TERMINAL_BRAND	string		terminal brand
TERMINAL_MODELL	string		terminal model
TERMINAL_SERIENNR	string		serial number of the terminal
TERMINAL_SW_BRAND	string		brand name of the software
TERMINAL_SW_VERSION	string		software version

### 3.2.5 File: Stamm\_Agenturen

If amounts are recorded for the account of third parties (pass-through items), the third party is responsible for ensuring that the VAT is recorded correctly (e.g. shop-in-shop, provided that the businesses are independent).

The pass-through items must be recorded separately from the business’s own cash register revenues. For the reason, the separation in the DSFinV-K is carried out using an agency ID. This allows the agency revenues to be excluded when calculating the VAT to be paid. In this way, it is possible to reconstruct the VAT liability and the calculation of the correct daily cash register revenues. Similarly, the correct representation of the amounts that need to be booked to the agency is ensured.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
AGENTUR_ID	numerical	0	agency ID
AGENTUR_NAME	string		name of the client
AGENTUR_STRASSE	string		street address
AGENTUR_PLZ	string		postcode
AGENTUR_ORT	string		town/city
AGENTUR_LAND	string		country
AGENTUR_STNR	string		tax number of the client
AGENTUR_USTID	string		VAT identification number of the client

### 3.2.6 File: Stamm\_USt

Master data for VAT (ID, VAT rate, description)

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
UST_SCHLUESSEL	numerical	0	ID of the VAT rate
UST_SATZ	numerical	2	percentage rate
UST_BESCHR	string		description

The allocation of the VAT rate ID used is stipulated within the DSFinV-K in the master data (see below).

The definition of the individual fields can be found in **Annex E** in the “Stamm\_USt” file (vat.csv).

The overview in Annex 2 shows the VAT rate IDs with a description and the VAT rates. The applicable VAT rates pursuant to sections 12 and 24 of the VAT Act at the time that the business transaction is recorded are recorded using IDs 1–4.

If a previously applicable VAT rate is also to be used for the recording of the business transaction, then the historical VAT rates from ID 11 onwards are used. The historical VAT rates are given in two-digit format. The first digit serves numbering purposes; the second digit provides a reference to the original ID and to the sequence of tax rates (cf. Annex I, <Brutto-Steuerumsätze>).

Amendments (from ID 1000 onwards) can be made individually for the business at any time following a cash register closing and must be documented in the corresponding system descriptions or system documentation.

Amendments to the IDs up to 999 are reserved for the DFKA taxonomy and the DSFinV-K and must be documented and explained in the accompanying documentation in the event of changes.

The description can be individually adapted (e.g. expansion of the usual cash register-related descriptions which are also printed on receipts).

## Use of ID 7

In many POS systems, if payment is received later (claim liquidation), it is technically not possible to display the amounts separately according to VAT rates.

For businesses that calculate their profit in accordance with section 4 (3) of the Income Tax Act (*Einkommensteuergesetz*) using the net income method and/or businesses that deal with taxation on the basis of payments received, pursuant to section 20 of the VAT Act, these POS systems would not be usable for recording revenue, because, for example, it would not be possible to correctly represent the payment of delivery notes or existing claims on the cash registers.

To ensure that these POS systems can also be used, the DSFinV-K offers the following solution, which already triggers the VAT at the time of the movement of goods and not first at the time of payment.

ID 7 serves to identify claim liquidations whose VAT allocation cannot be represented by the cash register.

If ID 7 is used, this must be documented in the cash register closing in the KEINE\_UST\_ZUORDNUNG (“no VAT allocation”) data field.

In these cases, the revenue administration is to adopt the following position:

***“No objection is to be made if, in the case of taxation according to payments received, the VAT is, for technical reasons, not taken into account at the time that the payment is received, but at an earlier time, for example at the time that a claim arises in the case of a credit card payment or a deferred payment.”***

## Special circumstances related to VAT

ID 1000 and above can be used to identify special VAT circumstances (e.g. taxation of the profit margin pursuant to section 25a of the VAT Act, circumstances specified in section 13b of the VAT Act).

These circumstances must be individually created by the cash register manufacturer or the cash register dealer.



### 3.2.7 File: Stamm\_TSE

Master data of the technical security system (TSE) used

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
TSE_ID	numerical	0	ID of the TSE – only used for referencing purposes within a cash register closing
TSE_SERIAL	string		serial number of the TSE (in accordance with TR-03153 part 7.5, this corresponds to the hash value of the key contained in the certificate; octet string displayed in hexadecimal format)
TSE_SIG_ALGO	string		signature algorithm used by the TSE
TSE_ZEITFORMAT	string		the log time format used by the TSE – “unix-Time”, “utcTime” = YYMMDDhhmmZ, “utcTimeWithSeconds” = YYMMDDhhmmssZ, “generalizedTime” = YYYYMMDDhhmmssZ, “generalizedTimeWithMilliseconds” = YYYYMMDDhhmmss.fffZ
TSE_PD_ENCODING	string		text encoding of the process data (UTF-8 or ASCII)
TSE_PUBLIC_KEY	string		public key – possibly extracted from the TSE’s certificate – in Base64 encoding
TSE_ZERTIFIKAT_I	string		first 1,000 characters of the TSE’s certificate (in Base64 encoding)
TSE_ZERTIFIKAT_II	string		if required, next 1,000 characters of the TSE’s certificate (in Base64 encoding)

Please note: if additional certificate fields are required (if the certificate has more than 2,000 characters), these can be created as the fields TSE\_ZERTIFIKAT\_III, TSE\_ZERTIFIKAT\_IV, TSE\_ZERTIFIKAT\_V etc. An amendment to the description file index.xml must additionally be made.

### 3.3 Cash register closing module

The business transactions that are to be booked can be separated and grouped using the three classification levels (see also section 4), which means that it is possible to carry

out an automatic booking or transfer to the cash book. In this way, the cash register closing acquires in turn an accounting record function, meaning that the data of the respective cash register closing must also be stored digitally.

The data is stored in three files, which are described below.

### 3.3.1 File: Z\_GV\_Typ

For each type of business transaction (“GV\_Typ”), the total amounts that are to be further processed are represented (separated according to “GV\_NAME” as totals).

The possible business transaction types are listed in **Annex C**.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
GV_TYP	string		type of business transaction
GV_NAME	string		name of business transaction type
AGENTUR_ID	numerical	0	agency ID
UST_SCHLUESSEL	numerical	0	ID of the VAT rate
Z_UMS_BRUTTO	numerical	5	gross sale amount
Z_UMS_NETTO	numerical	5	net sale amount
Z_UST	numerical	5	VAT

### 3.3.2 File: Z\_Zahlart

For each payment type (“ZAHLART\_TYP”), totals are created (separated according to “ZAHLART\_NAME”), which represent the total amounts that are to be further processed in the accounting system.

The possible payment types are listed in **Annex D**.

Field name	Type	Decimal	description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
ZAHLART_TYP	string		type of payment method
ZAHLART_NAME	string		name of the payment method
Z_ZAHLART_BETRAG	numerical	2	amount in the base currency

### 3.3.3 File: Z\_Waehrungen

In this file, the recorded cash holding is represented as a total for each currency ("ZAHLART\_WAEH"). Hence this file enables a cash check/reconciliation to be carried out at any time.

Field name	Type	Decimal	Description
Z_KASSE_ID	string		ID of the (closing) cash register
Z_ERSTELLUNG	string		time of the cash register closing
Z_NR	numerical	0	number of the cash register closing
ZAHLART_WAEH	string		currency
ZAHLART_BETRAG_WAEH	numerical	2	amount broken down by currency

## 4 DSFinV-K content-related specifications

### 4.1 Classification levels for cash register closing totals

The cash register closing is the aggregated summary of a cash register including all individual movements with the “Beleg” (“slip”) process type (business transaction) for a particular period (cf. **Annex B**). Only business transactions that are relevant for further processing in terms of VAT and/or income tax are aggregated.

All amounts are shown with two decimal places. The authorisation of a maximum of five decimal places is purely for technical reasons.

#### Goal of the cash register closing

- The cash register closing provides the possibility of representing arithmetically the counted cash holding of a cash register.
- The cash register closing offers an aggregated, systematic overview of the above-mentioned business transactions on the respective cash register.
- The cash register closing creates a link between the individual data items and the daily totals for booking purposes. The totals can cover more than one calendar day.

For this purpose, four classification levels were incorporated into the DSFinV-K:

#### 4.1.1 Classification 1: BON\_TYP (process type)

Business transactions and other processes must be recorded separately, completely, correctly and in a timely and orderly manner (section 146a (1) sentence 1 of the Fiscal Code). To ensure this, the DSFinV-K distinguishes between the process types “Beleg” (“slip”) and various “Anderen Vorgängen” (“other processes”) (cf. **Annex B**).

The difference between “Beleg” and “Anderen Vorgängen” lies in the further processing and the relevance for the cash register closing. All processes with the “Beleg” identifier represent processes that are to be designated for further processing. All other processes will not be included in the cash register closing and begin with the prefix “AV”.

**Please note:** The process type “Beleg” (which is to be understood in this context as a “Buchungsbeleg” (“accounting record”)) does not have exactly the same meaning as the

term “Beleg” (“receipt”) as used in section 6 of the Cash Register Anti-Tampering Ordinance.

The following different process types exist:

- Beleg (slip)
- AVTransfer (other processes – transfer)
- AVBestellung (other processes – order)
- AVTraining (other processes – training)
- AVBelegstorno (other processes – cancel receipt)
- AVBelegabbruch (other processes – abort receipt)
- AVSachbezug (other processes – non-monetary compensation)
- AVRechnung (other processes – invoice)
- AVSonstige (other processes – other – this must be further specified using “BON\_NAME”)

Additional types other than the ones listed here may not be used. Accordingly, this is an exhaustive list. Detailed information about, and definitions of, the process types can be found in **Annex B**.

#### **4.1.2 Classification 2: BON\_NAME**

The information about the process type (“BON\_TYP”) must be filled with the stipulated values (see above) to enable automatic further processing and evaluation. The processes can be subdivided further by providing additional information under “BON\_NAME”.

The further subdivision is carried out by the POS system manufacturer, the POS system dealer or the business itself, depending on what type of POS system is being used.

The main advantage of the BON\_NAME subdivision lies in the depth of information contained in the cash register closing. This makes it possible to better automate processes for further processing and to increase the informational value of further evaluations.

#### **4.1.3 Classification 3: GV\_TYP**

Each process can include one or more business transactions. The type of the respective business transaction forms the basis for the later booking in the accounting system. In this context, the following business transactions are distinguished depending on their type:

General types of business transactions:

- Umsatz (sale amount)
- Pfand (deposit)
- PfandRueckzahlung (repayment of deposit)
- Rabatt (discount)
- Aufschlag (surcharge)
- ZuschussEcht (third party supplement – real)
- ZuschussUnecht (third party supplement – notional)
- TrinkgeldAG (tip – employer)
- TrinkgeldAN (tip – employee)
- EinzweckgutscheinKauf (single-purpose voucher – purchase)
- EinzweckgutscheinEinloesung (single-purpose voucher – redemption)
- MehrzweckgutscheinKauf (multi-purpose voucher – purchase)
- MehrzweckgutscheinEinloesung (multi-purpose voucher – redemption)
- Forderungsentstehung (claim arises)
- Forderungsaufloesung (claim liquidated)
- Anzahlungseinstellung (down payment provided)

- Anzahlungsaufloesung (down payment liquidation)

Business transaction types that only affect (directly) the cash holdings:

- Anfangsbestand (opening balance)
- Privatentnahme (personal withdrawal)
- Privateinlage (personal deposit)
- Geldtransit (money transit)
- Lohnzahlung (payment of wages)
- Einzahlung (in-payment)
- Auszahlung (out-payment)
- DifferenzSollst (difference between target and actual)

Additional types other than the ones listed here may not be used. Detailed information about, and definitions of, the business transaction types can be found in **Annex C**.

#### **4.1.4 Classification 4: GV\_NAME**

The information about the type of business transactions (“GV\_TYP”) must be filled with the stipulated values to enable automatic further processing and evaluation. The processes can be further subdivided by providing additional information under “GV\_NAME”.

The further subdivision is carried out by the POS system manufacturer, the POS system dealer or the business itself, depending on what type of POS system is being used.

The main advantage of the GV\_NAME subdivision lies in the depth of information contained in the cash register closing. This makes it possible to better automate processes for further processing and to increase the informational value of further evaluations.

## 4.2 Representation of special processes

### 4.2.1 Immediate cancellation of processes

An immediate cancellation of a process is only possible in systems that are not connected to a TSE (e.g. POS systems that can be used until 31 December 2022 under the transitional arrangement), if a receipt has been produced but the transaction does not immediately occur ( e.g. because the customer has forgotten their money). Only under these circumstances can an immediate cancellation be carried out.

This can be represented in two ways:

- BON\_STORNO is set to “1”, in other respects the dataset remains unchanged (in particular, no second dataset is created; only in these cases may the process type “AVBelegstorno” be used), or
- the same procedure can be used as the one that is described below for “retroactive process cancellations”.

### 4.2.2 Retroactive process cancellations

Special requirements apply to the retroactive cancellation of a process:

- The original receipt remains unchanged.
- The cancellation receipt is a separate receipt that must be identified as such by BON\_STORNO=“1”. In this case, the process type must be specified as “Beleg” (in line with the original receipt). The plus/minus signs must be reversed.

In order to create a connection to the original process, a dataset must be created in the file Bon\_Referenzen which includes the reference to the cancelled process.

From the VAT perspective, a cancelled invoice belongs to the area of invoice corrections. Just as for invoices, the mandatory information pursuant to section 14 (4) of the VAT Act also applies to invoice corrections.



### **4.2.3 Cancellation of items**

If cancellations are to be carried out at the item level, this takes place in the area of Bonpos.

In this context, either P\_STORNO (“item cancellation”) must be set to “1” in the original position (without creating a second data row) or an additional item dataset must be created, where MENGE (“amount”) is represented with a minus sign (as a result, the plus/minus sign for POS\_BRUTTO, POS\_NETTO and POS\_UST in the Bonpos\_USt file changes automatically, cf. section 3.1.1.1). In this case, P\_STORNO may not be set to “1”.

As soon as the transaction has been signed in the TSE, the P\_STORNO field may no longer be used.

In the event that the simplification arrangement pursuant to section 2.7 is applied, orders must be secured separately, given that these processes are independent processes. In the event of a cancellation of an entire order, the P\_STORNO field may not be used; instead, a new dataset with reversed plus/minus signs must be created for the cancellation, which must in turn be secured.

### **4.2.4 Price reductions, discounts, reductions in the consideration**

Reductions in the consideration as referred to in the VAT Act are deemed to exist if the customer deducts amounts when paying, e.g. discounts, rebates, price reductions etc., or if amounts that have already been paid are returned to the customer without them having to provide a service in return.

Businesses for which a simplified separation of tax bases has been approved are authorised to break down retroactive reductions in the consideration e.g. because of discounts, rebates and other price reductions, according to the proportion of the sale amounts that are subject to different tax rates, as well as of the tax-free and non-taxable sale amounts, during a provisional VAT return period. A simplified separation of considerations is, however, not possible if electronic POS systems are used. Here, the reductions in the considerations must be attributed directly.

An immediate reduction in a consideration must be directly taken into account using a minus sign when recording the sale process. The consideration for the goods must be

reduced as a result. In the STK\_BR (“price per unit including VAT”) data field in the Bonpos file, either the reduced amount must be listed immediately (and must represent the arising of the amount in the Bonpos\_Preisfindung file) or the reduction in the consideration is represented as a separate item line with negative amounts (with the correct tax allocation; cf. Bonpos\_USt file). The GV\_TYP “Rabatt” (“discount”) is available for the separate line (see **Annex C**).

Problem: Some reductions in the consideration (e.g. discounts on the intermediate total) do not relate to individual item lines but to the whole receipt (e.g. 3% price reduction for the use of a customer card) and consequently are also not stored in relation to individual articles. These discounts must be represented as separate item lines with minus signs in the Bonpos file. The breakdown of the reduction in the consideration is carried out in the Bonpos\_USt file.

The correct allocation of the reductions in the consideration to the individual VAT rates must in particular be checked when this type of recording is performed.

Like immediate reductions in the consideration, retroactive reductions in the consideration must be represented separately according to tax rates.

#### **4.2.5 Processes with negative positions**

If positions with minus signs occur in a receipt because of e.g. returns of goods or cancellations of items, these are represented the same way as a normal sale. Only the plus/minus sign for the MENGE (“amount”) field changes (which as a result also automatically changes the plus/minus sign for POS\_BRUTTO, POS\_NETTO and POS\_UST in the Bonpos\_USt file, cf. 3.1.1.1).

#### **4.2.6 Training bookings**

It has been observed in many audits that the creation of trainee users, which is allowed by the system, was used in order to avoid recording taxable cash takings. For this reason, these bookings must also be logged and secured pursuant to the Cash Register Anti-Tampering Ordinance, even though these are not business transactions. In the DSFinV-

K, these processes must be included using the BON\_TYP “AVTraining” (“other processes – training”, see **Annex B**). Training sales do not trigger either a booking that affects cash holdings or a booking that is subject to VAT.

#### **4.2.7 Delivery notes and invoicing at a later stage**

If delivery notes are supported by electronic record-keeping systems, these must be recorded under the BON\_TYP “Beleg” (“slip”). Here, the VAT must be represented in full in the DSFinV-K files, even if it is not listed on the printed delivery note. The booking of the claim and the VAT that has arisen therefore takes place when the delivery note is issued. To ensure that the subsequent invoice does not lead to it being included twice when being booked, the later invoicing must be represented using the BON\_TYP “AVRechnung” (“other processes – invoice”). AVRechnung does not trigger either a booking that affects cash holdings or a booking that is subject to VAT (see **Annex B**).

## **5 Application rules**

Version 2.3 of the DSFinV-K is applicable to all records that are created as of 1 July 2022. Version 2.3 may also be used before 1 July 2022.