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## Reminder: Cash register obligation

**Please take note of the following two steps at the end of the year:**

- **Step 1:** at the end of the business year, you have to create a yearly receipt (Jahresbeleg) with every cash register. The yearly receipt is the monthly receipt (Monatsbeleg) for December. Like every other monthly receipt, the one for December is a “zero”-receipt. (Nullbeleg) This means:  
**Yearly receipt = monthly receipt for December = “zero”receipt**
- **Step 2:** for the obligatory review of tamper protection of your cash register, you need a yearly receipt. (Jahresbeleg)

**How does it work?**

### **Step 1: Creation of a yearly receipt**

- Create a yearly receipt (monthly receipt for December) until December 31 of the calendar year. The yearly receipt can be created like every other “zero”-receipt (Nullbeleg) by entering the value 0. This printout has to be kept for 7 years.
- If the cash register is creating the yearly receipt electronically and submitting it through the cash register - web service to FinanzOnline to be examined, you don't need to print out and keep the yearly receipt. Please verify if your cash register meets the requirements. The manufacturer of the cash register can help you with this.

WIEN ■ HORN ■ PRAG ■ PELHŘIMOV ■ BRÜNN ■ BRATISLAVA

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- To create the yearly receipt, a secure-signature-creation device (security card) is required. If this is temporarily not working, please create and check the yearly report immediately after the end of the outage.

## Step 2: Examination of the yearly receipt

- The obligatory review of tamper protection can be done manually with the BMF receipt-check app (Belegcheck-App) or automated via the cash register- web service.
- Important: The review of the yearly receipt (manually or automated) has to be done until February 15 of the following year. This also applies if the obligatory examination is done by a tax representative. Please take note of this deadline because a review after February 15, can be viewed as breach of financial regulations.

### What to do if...

#### **... you are operating a business which generates cash transactions past midnight of December 31?**

Then you are allowed to create the yearly receipt after the last cash transaction on December 31 or right before the start of the following business day, if the turnovers are included in the accounting of December 31.

#### **... you are operating a seasonal business and your last cash transaction was e.g. in September?**

Then the monthly receipt of September ("zero"-receipt September) will be accepted as the yearly receipt. The review of this receipt can be done directly after the creation. You don't have to wait until the end of the calendar year.

Equally worded information at:

[https://www.bmf.gv.at/stuern/selbststaendigeunternehmer/Erinnerung\\_zur\\_Registrierkassenpflicht.html](https://www.bmf.gv.at/stuern/selbststaendigeunternehmer/Erinnerung_zur_Registrierkassenpflicht.html)