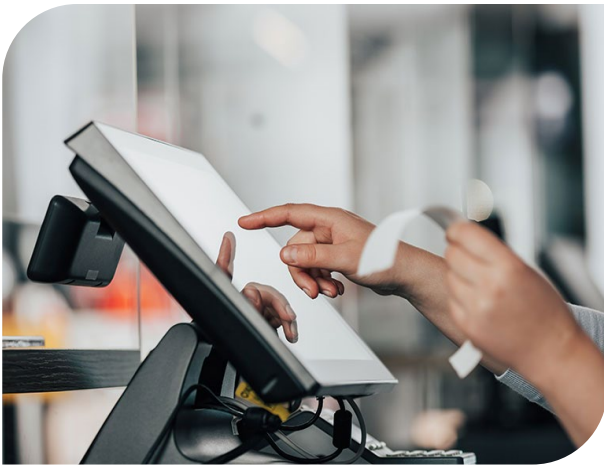


# Duty to Report for Electronic Points of Sale Banking as of 2025

As of the 1st of January 2025, a reporting obligation for electronic cash register systems will apply. Business owners are obligated to report all cash registers and other electronic recording systems purchased in their company as well as the associated certified technical security equipment (TSE).



## Background

Electronic cash registers and PC cash registers must be equipped with technical security equipment, which prevents them from being manipulated. The same is valid for EU taximeters and odometers or trip recorders.

Legislators have provided a duty on the part of business owners to report on their use of such systems. This duty was, however, suspended because no procedure had been set up for the electronic notification for such devices.

The Federal Ministry of Finance has now implemented a digital reporting procedure on the

platform "Mein ELSTER" so that the duty to report that had been suspended has now been reimplemented.

## Who is affected?

All companies that use electronic points of sale banking, cash registers including taximeters and odometers or trip recorders are affected by these new regulations.

The duty to report also applies in cases where electronic recording systems are rented or leased; thus are not owned by the business owner who is obligated to report.

## Which systems are to be reported?

The duty to report is valid for all electronic recording systems as defined in § 146a (1) sentence 1 of the German Fiscal Code [Abgabenordnung (AO)] in association with § 1 (1) sentence 1 and (2) of the Cash Register Security Ordinance [Kassensicherungsverordnung (KassenSichV)].

This includes, among other things, electronic or computerised points of sale banking systems or cash registers as well as any software with a cash register function (e.g. tablet/app points of sale systems or inventory systems, hotel software with a cash register function as well as software for the practices of medical doctors and scales with a cash register function).

Should cash registers be connected with a network system, each individual cash register must still be reported to the tax authorities.

The Cash Register Security Ordinance also classifies EU taximeters and odometers or trip recorders as electronic recording systems, which are also subject to special provisions of the law. If these are run without the associated certified technical security equipment (TSE) issued, the required adaptations and upgrades must be implemented immediately.

The Ministry of Finance has issued a non-objection rule that is valid until the 31st of December 2025 at the latest.

Additionally, the duty to report by using a transitional arrangement for an EU taximeter with INSIKA technology was suspended until the end of the non-objection period.

### **What are the deadlines for the reporting?**

Should an electronic recording system be acquired as of the **1st of July 2025**, the reporting of this system must be made within a month of the acquisition. A cash register no longer in operation must also be reported within one month.

To the extent that the acquisition of an electronic recording system is made **before the 1st of July 2025**, it is sufficient to report it by the **31st of July 2025**. If the cash register is no longer being operating before the 1st of July 2025, the decommissioning must only be reported if the acquisition had previously been reported.

### **What information must be reported?**

Along with the name and tax number of the taxpayer, it must be reported which electronic recording system and which associated certified technical security equipment was issued or if the device is no longer in operation. The number of such systems and associated security equipment, the date of the acquisitions or decommissionings as well as the serial numbers of the electronic recording systems used must be reported.

### **How is the reporting to be done?**

Such reportings can, for example be done by using the program "Mein ELSTER" or by using a software with a ERiC interface.

It is necessary in the reporting to summarise all cash registers in a permanent establishment in one uniform reporting. For company structures using one electronic recording system for several permanent establishments, the reporting must be made about the permanent establishment that mainly uses the electronic recording system.

### **What is considered to be a permanent establishment?**

A declaration is to be submitted for each permanent establishment within the structure of the company or a corporate group.

However, a statement issued by the Federal Fiscal Court stated that not each place of business is a permanent establishment as defined in the German Fiscal code. Rather, local, temporal and legal criteria must be met. In order to be a valid permanent establishment, an establishment or installation must have a local and temporal connection to a specific piece of property for a certain period of time. This connection may not be temporary. In addition, a permanent establishment must be subject to the control of the company's headquarters.

A flexible point of sale such as a booth at a Christmas market does not meet the requirements and is therefore not subject to registration. permanent establishment you would like to report matches the criteria given in § 12 AO.



**Note:** Before submitting a reporting of a permanent establishment to the tax authorities via ELSTER, it is advisable to consult with your Nexia contact person in order to ensure that the

### **Are there sanctions?**

Although no fines for violations against the duty to report have been provided for, serious consequences may, however, result. There is a possibility of being classified into a higher risk class during a government field audit, which in turn may lead to more intensive audits and higher administrative expenses.

## Do you have any questions on this topic?

Do you need support with e-invoicing topics? Please contact our specialist, Erik Istel. He will be happy to explain our services to you.

## Contact person

**Erik Istel**

Partner | German Public Auditor | Certified Tax Advisor

T: +49 351 8118030

E: [erik.istel@nexia.de](mailto:erik.istel@nexia.de)

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Erik Istel  
c/o Nexia GmbH  
Wirtschaftsprüfungsgesellschaft  
Steuerberatungsgesellschaft  
Chemnitzer Straße 48  
01187 Dresden

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