

Cash register reporting: Reporting obligation for electronic cash register systems



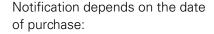
Entities must report their electronic cash register systems that process at least some cash transactions to the tax authorities for the first time by 31 July 2025. Among other things, reporting must include information on certified technical security devices (TSE) and the location of cash registers.



Reporting obligation in detail

As part of the implementation of the ordinance in accordance with Section 146a (4) of the Fiscal Code of Germany (AO), entities must ensure that they comply with the reporting obligation. Timely and full compliance with the reporting obligation is essential for the proper management of electronic recording systems.

Entities are required to notify the competent tax authorities of the deployment or decommissioning of such systems. Notifications must be submitted on time and in full to comply with legal requirements and avoid possible penalties. From 1 January 2025, notifications can be submitted electronically via the ERiC interface.



- Cash register systems purchased before 1 July 2025 must be reported by 31 July 2025.
- Cash register systems purchased after 1 July 2025 must be reported within one month of purchase.

The following information must be reported:

- Name and tax identification number of the taxpayer
- Information on the permanent establishment
- Type of certified technical security device (TSE)
- Type of electronic recording system used
- Number of systems used
- Serial numbers of the systems
- Date of purchase and decommissioning



Reporting per permanent establishment/branch

The reporting obligation for electronic recording systems requires separate reporting for each permanent establishment or branch (point of sale).

Entities must therefore submit a separate notification for each permanent establishment or branch to the competent tax authorities. This approach ensures that the specific circumstances and systems of each permanent establishment are recorded and documented individually.



We are here to support

Our experts provide advice on all matters relating to the German Cash Register Security Ordinance (KassenSichV) and the associated generally accepted accounting, record-keeping and retention principles for records and documents in electronic form and with regard to data access (GoBD).



Our services

- Support with electronic reporting (initial reporting and standard process), in particular with compiling the necessary data for cash register reporting (full managed service)
- Reduction of administrative workload, particularly in the standard process for registration and deregistration (purchase, sale, decommissioning of cash registers)
- Processing of mass data
- System testing to ensure compliance with legal requirements

Get in touch with us.

Some or all of the services described herein may not be permissible for KPMG audit clients and their affiliates or related entities.

Contact

KPMG AG Wirtschaftsprüfungsgesellschaft



Frank Gerster Partner Tax Transformation T +49 211 475-7241

fgerster@kpmg.com

Jens Schuld Director Tax Transformation T +49 69 9587-4771 jschuld@kpmg.com

www.kpmg.de www.kpmg.de/socialmedia















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