FISCAL ELECTRONIC DEVICES FUNCTIONAL AND TECHNICAL SPECIFICATION REQUIREMENTS

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CHAPTER 1

General

ARTICLE 1

1.1 MF, means Ministry of Finance, Republic Kosovo.

1.2 TAK, means Tax Administration of Kosovo.

ARTICLE 2

2.1 Legal Framework
This public ruling is issued under the authority of Article 9 of the Law on Tax Administration and Procedures No. 03L-222, dated 12 July 2010.

2.2 Tax administrations rights
Article 13.6 of the Law on Tax Administration and Procedures, as amended by Law No. 03L-222, authorized TAK to require that all supplies made by all or certain types of taxable persons be recorded by electronic means and to establish the specifications of the types of electronic machines which shall be used for such recording. The law requires that a sub-legal act be issued for implementation of these provisions. The Government of the Republic of Kosovo announced its desire to implement fiscal cash registers throughout the Republic of Kosovo when it issued Decision No. 02/56 dated 18 February 2009. Administrative Instructions No. 15/2010, Date 19/11/2010, On the Use of Fiscal Electronic Devices in the Republic of Kosovo, requires the Director General to issue a public ruling to establish the technical and functional specifications required for Fiscal Electronic Devices.

2.3 The purpose of this decision
This ruling establishes the functional and technical requirements for making the implementation possible, including a range of obligations and rules for the different stakeholders, primarily the users and the persons and their staff supplying, maintaining and repairing the Fiscal Electronic Devices (hereafter called FED)

2.4 Committee for licensing of economic operators
For the purpose of this Public Ruling, Committee will be established to test for compliance each model of Fiscal Electronic Devices as they are defined and described later into the present document and to certify and license them with the aim the above devices to be used by any obliged entrepreneurs who are defined by the provisions of the article 3 of the aforementioned public ruling, in the territory of the Republic of Kosovo for safe transactional data recordings which are of tax importance in order to ensure that all obliged entrepreneurs report their turnover accurately and pay the correct amount of tax on that turnover.
The Committee shall, where necessary, interact/cooperate with other competent departments or bodies responsible for supervising, monitoring and/or licensing of any other electronic, electrical or electro-mechanical sub-system that could be connected or communicated to Fiscal Electronic Devices in order to provide them with the necessary data for proper operation, with a view to form the final judgment and to make the appropriate decision for licensing or not of a given model of Fiscal Electronic Device.

In issuing a license of a model of Fiscal Electronic Device, the Committee will mainly consider:

a) whether a prototype sample of the specific model of the Fiscal Electronic Device which the applicant/interested party is required to had produced before his application for licensing, meets/complies with the functional and technical characteristics specified in the present document.

b) Whether the interested party (manufacturer, importer or vendor) has a well-developed service and maintenance network of technicians in Kosovo and the required trained personnel and whether he can make available the required quantity of spare parts and components in Kosovo.

c) Whether the interested party (manufacturer, importer or vendor) is solvent and whether the financial structure of his business can ensure a smooth operation.

d) Whether, during manufacture or each import, it is possible for the Committee to verify that imported Fiscal Electronic Devices match the prototype sample provided during the license process.

The Committee is entitled to assign the test procedures for under-license models to institutions or other academic bodies or organizations with the appropriate knowledge and test laboratory equipment and cooperating with them for any similar matter or technical assistance. The assigned institution or academic body must prepare a special report to the Committee regarding any test performed. The costs/expenditures incurred as a result of such tests burden the interested party (manufacturer, importer or vendor) of the Fiscal Electronic Device, or the owner of the particular Fiscal Electronic Device. The Committee is entitled to examine every aspect deemed necessary make the appropriate decision and, following the issuance of the appropriate license, to reconsider whether obligations stemming from the aforementioned cases b, c and d are complied with in all cases. For this purpose, the interested party–applicant (manufacturer, importer or vendor) must provide the Committee with any additional information will be requested by it. The interested party – applicant (manufacturer, importer or vendor) of an approved /licensed model of Fiscal Electronic Device is obligated to support with the spare parts the approved sample thereof for at least five (5) years from the end of the year the specific type of model was last sold in the market of Kosovo and to make it immediately available to the tax authorities and the Committee whenever is deemed necessary for audit purposes. How a sample is to be sealed and any other details required will be determined by a separate Public Ruling or by a special Minister’s decision.
Article 3

3.1 Authorization of FED models and Tax Terminals for use in the Republic of Kosovo

The FED models and Tax Terminals for use in the Republic of Kosovo have to be made by manufacturer according Functional and Technical requirements published in appendixes Chapter 2 and Chapter 3 of this document.

It is a competence of a Commission established by the Minister of Finance (hereafter called the competent body) which is done according to administrative Instruction mentioned in Article 11, the competent body is authorized to approve the different models and to issue a certificate with registered number for the approved models. In order to verify the continuity and consistency with the original version of these approved models, they must be reapproved by the approval (competent) body every 4 years. Only models with such certificate can be sold and installed in the Republic of Kosovo. Manufacturers/Importers when apply before the competent body for approval of a model must provide one device of the model and the following documents:

- User’s Manual;
- Service Manual;

3.2 Testing for certification of compliance with technical and functional requirements

The tests for proving the compliance with the Technical and Functional requirements are done by institutions or other academic bodies or organizations with the appropriate knowledge and test laboratory equipment in the participation of the member of the competent body with the support of manufacturers/importers. “Support” means any user related or technical documentation needed by the lab to perform tests. Any other information, which appears to be a property (know-how) of the manufacturers, such as firmware algorithms, firmware source code, software source code or any other confidential information, can be requested by the laboratory only after signing NDA (non disclosure agreement) with the corresponding manufacturer. This NDA must clearly states that the certification body cannot disclosures this confidential information with any third parties at no circumstances. At the end of testing the Laboratory issues the protocol with the results of testing and presents this protocol to the competent body.

3.2.1 For program versions of an approved model only functional tests are performed;

3.2.2 If the fiscal device under testing has interfaces

If the fiscal device under testing has interfaces for connection to measuring equipment or systems for measurement (e.g. gasoline etc) these equipment and systems have to be tested, approved and registered as measurement equipment.
3.2.3 If the fiscal device under testing has interfaces for connection of peripheral devices

If the fiscal device under testing has interfaces for connection of other peripheral devices like barcode scanners, magnetic card readers etc, these peripheral device should not change the functions of the fiscal device. This is proved by functional testing.

Article 4

Authorization of dealers of fiscal systems in the Republic of Kosovo

The Administrative Instruction in respect of the use of FED’s and fiscal systems envisages that any FED installed in Kosovo must be sold and installed through an authorized person (manufacturer, dealer, distributor and agent). Any repairs or modifications to a FED must be done by persons authorized to make such repairs or modifications. The recognition of authorized dealers and the deliverance of licenses will be a competence of the competent body. Practical instructions will be issued in a later phase of the ongoing work in respect of the preparation of the introduction and implementation of fiscal systems in Kosovo.

It is emphasized that the recognition of authorized dealers and the deliverance of licenses is totally different from the certification for allowing the use of FED’s as will be described under Chapter 3 hereafter.

Article 5

The obligatory use of approved devices supplied and install by licensed dealers

Retail sale transactions or wholesale transactions taking place in Kosovo (for which no invoice paid by bank transfer has to be issued) in accordance with applicable legislation, must be recorded by electronic means through the use of FEDs. The term FED includes such electronic devices as fiscal cash registers and fiscal printers. They are used like stand alone devices or included into POS systems for the issue of fiscal revenue receipts (also called fiscal cash receipts or only fiscal receipts). Such issuance of a fiscal receipt does not depend from the manner of payment (cash payment, payment by credit card or any other equivalent payment instrument e.g. by check). It is allowed not to issue a fiscal receipt only if the invoice paid by bank transfer has to be issued. The FED and fiscal system has to be equipped with an external or built-in TAX Terminal (TT). “Built-in terminal” means a separate hardware module mounted inside the FED’s housing and connected to the main FED module by cables or electrical connectors or it can be a single hardware module incorporating the FED and TT functionality in one firmware. The purpose of this terminal is to transfer the reports from the fiscal memory of a FED and fiscal system through the mobile operator’s GPRS communication system to a connected to internet passive FTP server of TAK.

The users of FED’s can only use approved devices supplied and install by licensed dealers to assure:
- The complete and the correct recording of the details of transactions by FED and fiscal systems;
- The transfer of content of a fiscal memory of the devices and fiscal systems to TAK server;
- To exclude whatever manipulation of data during and after the recording of transactions.

5.1 Obligatory process to be followed before starting the use of FED and fiscal system

Before a FED to be installed and to be registered for operation the user of the FED has to sign a written contract for servicing and repairing of the fiscal device with company which has a license for servicing fiscal devices from the approved model. The company sticks to the FED box a licensing label.

5.1.1 Form of the licensing label at the start of use

<table>
<thead>
<tr>
<th>CE Voltage</th>
<th>Authorized company</th>
</tr>
</thead>
<tbody>
<tr>
<td>230 V</td>
<td>Device model</td>
</tr>
<tr>
<td></td>
<td>Serial Number</td>
</tr>
<tr>
<td></td>
<td>License Number</td>
</tr>
</tbody>
</table>

5.1.2 The certification of FED’s before starting the registration of transactions.

The certification process of licensed FED’s is made by the supplier of the equipment. The label of certification is placed on the equipment in a visible place where it cannot be damaged through use. It is immediately communicated to the Tax Administration in written form and an electronic communication before using the FED and certifying that it meets the requirements for accurate reporting and data protection as provided in Paragraph 2 of Article 5 of the Administrative Instruction on the use of FED’s in the Republic of Kosovo.

5.2 First and periodical control and the label of control certifying the correct functioning.

This control verifies the correct operation of FED and fiscal system.

5.2.1 Periodic annual control

Before starting the use a label of certification, which certifies the accurate recording of data and required data protection must be placed on the machine indicating the date it was installed and the installer.

5.2.2 Label of the periodical annual control

Thereafter, an annual certification that the equipment is operating according to specifications must be done, no later than one year after the previous
certification, but no earlier than 45 days before the annual period ends, defined in Article 21 of Administrative instruction 15/2010.

<table>
<thead>
<tr>
<th>MUAJI</th>
<th>VITI</th>
<th>MUAJI</th>
</tr>
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<tbody>
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<td>2</td>
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<td>11</td>
<td></td>
</tr>
<tr>
<td>6</td>
<td>12</td>
<td></td>
</tr>
</tbody>
</table>

· Form: square
· Dimensions of the sides: ≥ 40 mm
· Color: The green field with black big size letters.
· Below the writing ELECTRONIC FISCAL DEVICE the identification number of the FED will be mentioned.
· The expiry date dd/mm/year is put in the middle of the label under Viti
· In the ellipse will be placed the fiscal seal that identifies the firm/association and the technician who is in charge for doing the periodic control.
· Material: Adhesive that does not allows the removal or the damage by the test for removal.

5.2.3 Failure of performing periodical annual control
Where the Fiscal Electronic Device does not pass the starting or periodical annual control, the authorized technician must place the label of negative periodical control (see label below) on a visible place on the equipment for the public and an information letter must be sent to the Tax Administration of Kosovo and the competent body. In addition, the technician must disconnect the power supply and remove the FED from service until it is repaired or the defects are corrected. The date and time that the FED or fiscal system was removed from service must be noted in the follow-up booklet described in 5.3 below.
- Form: square
- Dimensions of the sides: ≥ 40 mm
- Color: Red field with black big size letters, lineament by a diagonal
- Letters: Bold, height 5 mm
- Below the wording ELECTRONIC FISCAL REGISTER the identification number of the register. Below the writing OUT OF FUNCTION, the special red seal will be placed that identifies the association/firm and the technician in charge of doing the control inside the preprinted ellipse.
- Material: Adhesive that does not allow the removal or the damage by the test for removal.

5.3 Special Follow-up Booklet:

A special booklet must be kept for each licensed fiscal device and fiscal system in which all interruptions of functioning, all controls and all maintenances/repairs and all actions undertaken on the FED and fiscal systems are recorded.

Article 6

6.1 Fiscal receipt

The fiscal receipt is a paper document issued by a fiscal device which is from the approved type, and which is officially registered at Tax administration. The fiscal receipt is a document which is registered the sale/purchase of goods or services at a sales point, never mind the way of paying. The fiscal receipt must have minimum 18 characters per printed line and must end with fiscal logo. The fiscal logo is defined into APPENDIX № 1 of this document. The content in fiscal receipt is described in Chapter 2. Examples of fiscal receipts are given in APPENDIX № 2.

Article 7

Daily Fiscal Report (DFR)

Daily Fiscal Report (DFR) is a paper document issued by a fiscal device and fiscal system which is from the approved type, and which is officially registered at Tax administration. The DFR is a document in which is registered the summary of sale/purchase of goods or services at a sales point, never mind the way of paying. The main goal of the summary is VAT data for the day to be printed and registered into fiscal memory. The DFR must end with fiscal logo. The content of DFR is described in CHAPTER 2. Examples of DFRs are given in APPENDIX № 2 in this document, while in Appendix № 7 are presented examples of RFD from the retail sales of fuel.

Except in REGISTER (R) mode each FED has to work in:

7.1 Report reading mode (X)

Each FED must allow reading and printing out of the current data accumulated during the day and data registered in the fiscal memory.
7.2 **Fiscal Reports mode (Z)**
Each FED must allow reading and printing out a summary of the final data accumulated during the day and writing a summary of this data into the fiscal memory. In this mode is produced Daily Fiscal Report.

7.3 **Programming mode (P)**
Each FED must allow programming of necessary data in it. Most of the data have to be programmed only after Daily Fiscal Report to be possible the next reports to be valid. Each FED must insure the last possibility. Programming the tax rates. With A means excluded tax rate, B tax rate with 16%, with the letters C-E are various forms of tax rates as provided by law. For taxpayers who have no obligation to pay VAT in the VAT tax rate for fiscal receipts will be used 0 (letter C), but not excluded group. Changing a tax rate can only be performed once performed daily fiscal report and FED to be in the service mode. These changes are recorded in fiscal memory with a special counter for tax rate changes.

7.4 **Fiscal memory content transfer mode**
The FED must have the possibility to transfer the content of the fiscal memory to PC in this mode. During the approval process for the FED is checked that there are the PC programs which insure that the content of fiscal memory is correctly written in file on the disk of PC. This program additionally must give the possibility to show on the monitor of the PC the content of fiscal memory in readable way. If transferring of fiscal memory content needs additional hardware it must be supplied by the producer. The detailed description of the required handling operations for reading is written in the manuals. The authorized serviceman of the FED is obliged to insure the additional hardware and software and provides service to the tax authorities in any case it is required.

7.5 **To administer:**
- Articles:
  - Item code;
  - Designation of goods or services;
  - Price.
- Discounts;
- Means of payment;
- Administer graphic logos (of taxpayer's logo to place on Fiscal receipt), (if the device has this capability);  
- Administer fiscal serial port device for their programming to connect with Accompanying accessories, such as bar-code scanners, scales, terminal payment via the credit cards etc.

7.6 **Programming the date and time**
Logical program (firmware) prohibits changing the date up to the date of last daily report that is recorded in the fiscal memory. Allows programming within the legal time of only + / - an hour, only after the DFR has been printed out.
7.7 **Other modes**
Each FED must allow testing the functions of the device, being connected Personal Computer (PC) and other equipment.

### CHAPTER 2

**Functional requirements**

#### ARTICLE 8

8.1 **General requirements for FED’s**
All FEDs used for registering and storing electronic fiscal data as determined in the Sub-legal Act “On the use of Fiscal Electronic Devices Equipment in the Republic of Kosovo”, must contain a working memory and a fiscal memory. The data to be registered and stored in the working memory and the fiscal memory relate to the goods sold and the services rendered to the clients, allowing the establishment of fiscal reports in automatic manner as required by the Sub-Legal Act mentioned before. FEDs must have an embedded firmware which will provide according to this document usual function for registration of trade operations for sale of goods and services, control of printer, display, keyboard, TT (in case of single hardware module incorporating the FED and TT functionality in one firmware) and other peripheral devices. The embedded firmware has to provide functions for control the data recorded in the fiscal memory. This embedded firmware has to be stored into a non volatile memory and the construction of the FED must guarantee that it is impossible to erase, change or replace the firmware.

8.2 **FED reports**
FED must provide daily, monthly and other periodic reports of the registered sales.

8.3 **FED must provide secure protection of the data stored into the fiscal memory**
FED must make it impossible the data into the fiscal memory to be erased or changed.

8.4 **FED functions for TAX officials**
FED must provide functions which will allow TAX officials to print the data stored in the fiscal memory from the Keyboard of the FED.

8.5 **When in registration mode the overflow occurs**
When in registration mode the overflow occurs the FED must be blocked until a daily fiscal report is printed and the accumulated data is stored into the fiscal memory.
8.6 **Functions for generating periodic reports**

FED must provide functions for generating periodic reports from the Fiscal memory when:

a.) The value of the accumulated turnover for each of the VAT Groups for the period is not greater than 199,999,999,999, 99;

b.) The value of the accumulated total turnover is not greater than 199,999,999,999, 99;

FED must provide test mode for checking that all functions related to the fiscal memory are performing without mistakes or problems. The device will provide also a function to print a check sum of the embedded firmware.

8.7 **When the power supply is switched off during FED operation**

When the power supply is switched off during FED operation the operation has to continue automatically from the point where it has been interrupted when the power supply is switched on. When the power supply is interrupted during printing, a special line “POWER FAIL” must be printed when the power supply recovers and the last printed line must be printed once again.

8.8 **FED currency**

In registration mode the FED will be able to be set to work with prices which are integers or numbers with two digits after the decimal point (from the type 0, 00). The currency of all approved FEDs shall be the Euro - €.

8.9 **Selling or returning an item**

The FED must allow selling or returning an item (goods or services) or item group only when they are programmed into its memory with a name and a letter for the corresponding VAT rate.

a) The FED must provide enough memory space for programming of at least 500 items with their names, prices and VAT rates.

b) When items with free define (not preprogram) prices are sold (non-programmed price) they must be automatically assigned to the VAT rate of the item.

8.10 **Return (refund) of an item**

Return (refund) of an item when the fiscal receipt is closed shall be possible only if the item is exchanged with new items which have the same VAT rate as the returned item. The new bought items must be in the same price or more expensive than the returned one. If this is not possible the returned item will be possible only if the original receipt is turned back. The returned item must be registered in a special book, “Book of Returned Supplies”. The content of the book “Book of Returned supplies” shall be defined by TAK.
8.11 VAT rates
The FED must allow automatic VAT computation for a minimum of five different VAT rates. The each VAT rate is sign with Latin letter – A, B, C, D, E. The rate marked with letter A is always with 0% VAT (free of VAT). The percentage of VAT rates must be programmed and stored in fiscal memory before fiscalization of the FED. The change of the percentage of the rates must be possible only after service (technical) intervention. It means only after the FED is unsealed.

The FED must permit the current set of VAT rates to be changed at least 20 times. The registers for turnover for different VAT rates of the sold/returned goods cannot have negative values.

8.12 FED's date
When a change in the current date of the FED is entered it shall check if the date is correct. The date which is entered cannot be earlier than the date of the last record in the fiscal memory or than the date on which the FED was put into operation. When an attempt is made to enter an earlier date the FED will be blocked until a correct date is entered. When an entered date is with more than one day later than the current date into the FED, the FED will ask for confirmation of entering in order to avoid mistypes.

8.13 FED counters
The daily fiscal report records into the fiscal memory all counters in the FED. After daily fiscal report the counters of FED must start to count from “1”. The exceptions are the counters with special requirements. They are described in this document. Such counters are the counter for daily fiscal reports or the counter of the documents issued by the FED.

- The counter for the daily fiscal reports must be at least with 4 decimal digits.
- The counter for the documents issued by the FED must be at least with 6 decimal digits.

8.14 FED errors
The FED must automatically prohibit further operation, once an error is detected until the error is removed.

8.15 The FED reports
The FED must provide the data for daily, weekly, monthly and yearly reports (periodic reports) for the amount of turnover with VAT and the amount of VAT only per each different VAT rate (at least five).
8.16 **When maximum digits of accumulated numbers are reached**

The FED must have the capability, when during the registration mode the maximum digits of accumulated numbers are reached, to block the FED until a daily fiscal report is printed and the data are stored into fiscal memory. In such case, it must be possible to provide two daily reports for the same day.

8.17 **FED acting if receipt or journal printer is disconnected**

The FED must prohibit the entry of transactions if the receipt or journal printers are disconnected or if there is depletion of paper.

8.18 **If the Fiscal Memory is disconnected**

If the Fiscal Memory is disconnected the FED must block its work, must do “MEMORY CLEAR” and go in “INITIAL STATE”. The FED must then prohibit further operation. After connection of a fiscal memory FED must restore its data to correspond to content of the fiscal memory.

8.19 **The FED’s rechargeable battery**

The FED must have rechargeable battery or other electric power supply in the case of power failure. When the power supply is switched off during FED operation, the operation has to continue automatically from the point where it has been interrupted when the power supply is switched on. When the power supply is interrupted during printing, a special line “POWER FAIL” is printed when the power supply recovers and the last printed line is printed once again.

8.20 **Data printing from the authorized Tax Officials**

It must be possible authorized Tax Officials to print the data stored in the fiscal memory.

8.21 **Daily fiscal report, even if no daily transaction**

Each FED must generate a daily fiscal report, even if no daily transaction has taken place and the daily totals are zero.

8.22 **If an Electronic Journal is implemented**

If an Electronic Journal is implemented the writing of any information into the electronic journal must be followed by automatic control reading and confirmation that the data has been stored correctly. If the record in the electronic journal is corrupted the FED must block the registration mode.

8.23 **The FED must have a special Multilanguage status parameter.**

The parameter must have 3 states. According this state’s FED has to work in English, Albanian or Serbian languages. It has to be possible the status to be changed before every fiscal receipt and before every fiscal report. The FED messages, the article names, the words in header and footer must be changed according the status. The alphabet must be LATIN with additional letters for Albanian and Serbian languages.
Article 9

Requirements for the fiscal memory

9.1 Special module
The construction of the FED shall include a special module called Fiscal memory. This module must be closed as a module and must be inside the construction of the FED. The module shall provide non volatile storage of the data recorded in it for not less than 10 years. The manufacturer/importer is obliged to provide software programs for retrieving the information, stored into this module.

9.2 The capacity of the Fiscal memory
The capacity of the Fiscal memory shall be enough to store at least 1850 daily fiscal reports. The daily fiscal reports must have a fixed structure. When the number of the remaining daily fiscal reports in the fiscal memory is equal or less than 50 then in each Daily Fiscal Report the FED must print information about the number of the remaining daily fiscal reports for which there are free place in fiscal memory. The FED will prohibit any further operation when there is no more storage capacity.

9.3 Putting FED into operation
The FED has to be put into operation only after the following information is programmed into its fiscal memory:

   a.) Fiscal number of the taxpayer (13 characters), name and address of business, VAT registration Number.

   b.) Serial number of the FED (two characters for identification of manufacturer/importer two digits identifying authorized model of FED and 6 other digits for serial number of the device).

   c.) Date, hour and minute when the FED was put into operation.

It shall be impossible to change the above information during the operation of the FED.

9.4 The data that are stored into fiscal memory
The following data connected to the daily fiscal reports, periodical reports and information for the initial date of operation will be stored in the fiscal memory:

   a.) Number of Daily fiscal report (XXXX - 4 digits);
   b.) Date of the Daily fiscal report (XX XX XX - 6 digits), in the format: dd mm yy;
c.) From Daily fiscal report the turnover of the daily sales for at least 5 VAT rates. The maximum turnover for each VAT group is allowed to reach 1999999999 for integer numbers or 19999999.99 when the prices are with decimal point;

d.) From Daily fiscal report the value of the daily taxes for each VAT rate. The maximum value of the taxes for each VAT rate shall correspond to the maximum value of the daily sales for each VAT rate.

e.) From Daily fiscal report the number of the issued fiscal receipts in Registration mode;

f.) Message for loss of turnover due to Memory Failure:

g.) VAT rates and their changes;

h.) Place of the decimal point in the item price and its record (history);

i.) Date, hour, and minute when the FED was fiscalised.

9.5 **When the daily turnover is erased or lost from the FED memory**

When the daily turnover is erased or lost from the FED memory due to malfunctioning the FED has to write in FM record with information for the date, hour and minute of the recovery process. It also counts this event by increasing a special counter for memory failures. During printing of daily fiscal report the FED must print “MEMORY FAILURE” COUNTER XXXX, dd, hh, mm”

9.6 **Structure and control of the data stored in the fiscal memory**

Each record which is stored in the fiscal memory must have a fixed block structure containing a check sum for the block. The check sum guarantees that the data in the block are not changed. Each registration in the fiscal memory is followed by a reading and confirmation that the data has been stored correctly. If a mistake is found in the record the FED must block the registration mode.

**ARTICLE 10**

**FED’s requirements for data displaying and printing**

10.1 **Printing mechanism**

The FED shall have an alphanumeric printing mechanism which allows simultaneous printing of a customer receipt and a journal copy of the receipt. The information printed in registration mode and in the Daily fiscal report will be always printed on both papers.

10.2 **Electronic journal forms**

It is allowed that the information for the journal which is generated simultaneously with the one for the customer to be stored in a non volatile memory (FLASH or EEPROM). This memory shall allow the storage of at least 2000 lines. This electronic journal is printed in a mode different from the registration mode as a “journal with delayed printing”. In this case two options are allowed:
10.2.1 When the EJ memory provides space for less than 100 000 printing lines

When the electronic journal memory provides space for less than 100 000 printing lines this memory shall be accessible only after removing the fiscal seal of the FED and:

a. The journal will be printed automatically before each daily fiscal report and the data in the journal memory will be cleared after printing. The journal is allowed to be printed on separate numbered parts by the operator decision. It has to be printed always when the electronic journal buffer overflow exist. The number of the journal has to contain the number of the daily fiscal report to which it is assigned and the ascendant number of the printed part of journal;

b. If the journal is not printed properly the printing of a daily fiscal report will be blocked;

c. When there are less than 50 lines in the journal memory starting of a new receipt shall be blocked and message "end of journal" will be displayed. When there are only 10 lines left in the journal memory the same message will be displayed and the receipt must be canceled (annulled);

d. When the journal memory is full the FED shall be blocked until the journal is successfully printed. The journal memory cannot be cleared until the journal is successfully printed;

e. The count of the printed parts of the journals for each daily fiscal report shall be printed on the top of the daily fiscal report;

10.2.2 When the journal memory allows more than 100 000 printing lines to be stored

When the journal memory allows more than 100 000 printing lines to be stored, this module can be a custom designed card module (electronic journal) or a standard SD card.

If the module is custom designed module (electronic journal), then it can be removable (accessible by the user). This type of memory has to be designed as a separate removable module (without having to break the fiscal seal) for storing of electronic copy of the electronic journal. This module shall not allow any changes in the data already stored. The journal for each daily fiscal report can be printed if the operator wishes so. After the printing the journal is not cleared. This allows the journal to be printed at any time when this is necessary by selecting the number of the daily fiscal report or its date. In this case each fiscal receipt shall contain the number of the daily fiscal report in which it is included and its own number in it. With this type of journal the FED can provide a separate printing for:

- Each fiscal receipt
- Each fiscal receipt;
- Each daily fiscal report
- Daily fiscal report for defined periods;
- The numbers of the first and last daily fiscal reports stored in the electronic journal;

Without a current electronic journal module the FED shall block.

If it is a standard SD card, the users should not have access to the card and the card must be protected by the fiscal seal of the FED. In this case the SD card can be a separate module connected to the main FED module by cables or electrical connectors or it can be a part of the hardware module incorporating the FED functionality. However, the SD card must be protected from editing, erasure, deletion and etc. by implementing protection mechanisms available for SD standard.

a. Current module is an electronic journal module which is inserted as an empty module into a FED which is already fiscalised. The insertion should have been done after the printing of a daily fiscal report and before issuing the first fiscal receipt in registration mode. During the first FED’s writing into the module, the module must synchronize its work with the FED and becomes a current module. The module will continue to be current one until FED writes a journal receipts in another empty journal module. After that to use the old module on this FED shall be possible in special mode for reading the electronic journal only.

b. In case of custom designed card module when there are less than 50 lines in the journal memory starting of a new receipt shall be blocked. When there are only 10 lines left in the journal memory the fiscal receipt shall be closed automatically;

- In case of standard SD card when there are less than 500 lines in the memory starting of a new receipt should be blocked or if there is an open receipt then the receipt should be closed automatically.

10.3 Minimum number of characters printed on the document
Each document printed from the FED shall have a minimum of 18 characters per line printed on at least 28 mm wide paper FED and it must contain:

Header with:

- Possibility for not less 150 characters (empty lines are not printed) used for:
  - The name, address of the taxpayer
  - name and address of the shop or when there are no shop the text “movable shop”;
  - Other useful data;
  - Fiscal Number of taxpayer;
  - VAT Certification Number (if applicable);
  - In the shop’s network the FED local number (at least 2 digits)
and only for receipts operators name and operators number.
Footer with:
- Ascendant number of document;
- Date, hour and minutes of issuing;
- The FED identification number;
- Until the FED is fiscalised it shall print on each document “NON FISCAL RECEIPT”;
- when the FED is fiscalised it will print on the last line of the customer;
- Receipt, on the last line of the daily fiscal reports and on the last line of all reports from the fiscal memory “FISCAL RECEIPT” and after that on the next line the fiscal logo. On all other documents the text “NON FISCAL RECEIPT” shall be printed;
- When it is necessary it is allowed to print only one copy of a fiscal receipt. In this case the copy will be marked as “COPY” printed in double width font. The copy is a non fiscal receipt.

10.4 Printing of a fiscal receipt
Each FED must have the capability to print a fiscal receipt for the supplies made to each client. The fiscal receipt is issued in two copies. The first like customer receipt and the second like journal copy. The fiscal receipt must be readable and to contain the following data:

Header of the document:
- Important indicators of each issued receipt
- FED local number at least two digits in case there are installed more the one FED in to the same establishment/outlet.
- Operators name and number
- Sequential number of issued fiscal receipt
- Date and time of transaction supply.
- Article details and receipt.
- At least one line for each item.
- Quantity, unit price description of item or service or its abbreviation value of supplied quantity and Vat rate market with specific letter for each rate per each supplied item. When the quantity is one it is possible the quantity and price to be omit;
- Percentage (or value) discount and its amount with minus sign or percentage (or value) surplus if any;
- Subtotal amount, percentage (or value) discounts over it and its amount with minus sign or percentage (or value) surplus if any;
- Total amount to be paid;
- Amounts paid by different ways
- Tax amounts per different active tax rates.
- Total amount without the tax (VAT)
- Footer of the document.

Between the line with the text “FISCAL RECEIPT” and fiscal logo is printed a serial ascend ant number of the fiscal customer/client receipt issued per the day.
Examples of Fiscal receipts are given in **APPENDIX № 2.**

10.5 **The daily fiscal report will include:**
- Header of the document
- Name of the report and its number
- Part 1 of the report
  - Count of customers (fiscal receipts)
  - Total amount registered in FEDs “drawer”
  - Count and amount of surcharges
  - Count and amount of discounts
  - Total net amount of turnover including VAT
  - Count of returns (refunds) and total amount of refunds
  - Count of corrections (voids) and total amount of voids
  - Type of payment and amount per each type of payment
  - Total net amount in cash of turnover including VAT
  - Received (by manager) amount of money in cash
  - paid out (to manager) amount of money in cash
  - Total amount of cash in drawer

- Part 2 of the report
  - VAT rate A free of VAT
  - Total turnover per rate amount
  - VAT rate B --%
  - Turnover without VAT amount
  - VAT amount
  - Total turnover per rate amount
  - VAT rate C --%
  - Turnover without VAT amount
  - VAT amount
  - Total turnover per rate amount
  - VAT rate D --%
  - Turnover without VAT amount
  - VAT amount
  - Total turnover per rate amount
  - VAT rate E --%
  - Turnover without VAT amount
  - VAT amount
  - Total turnover per rate amount

  .......
  Repeat for all active VAT rates .......
  - Total amount of turnover without VAT
  - Total amount of tax (VAT) due
  - Total amount of turnover including VAT
  - Count of fiscal receipts
  - Count of memory failures
  - Accumulated total amount of turnover including VAT for FED since fiscalization;
  - Accumulated total amount of tax (VAT) due for FED since
fiscalization

- Part 3 of the report
  - Text “FED is cleared”
  - Daily Fiscal Report number in fiscal memory
  - Count of empty Daily Fiscal Reports in fiscal memory

- Footer of the document

Example of a Daily Fiscal Report is given in APPENDIX № 3.

10.6 The printing of a detailed periodical report
The printing of a detailed periodical report from the fiscal memory shall include:

- Header of the document
- Name of the report
- Start number of date of the period
- End number of date of the period
- 10.7.5 Date, hour and minutes of fiscalization

- Part one of the report
  - Sequential number of VAT rates and number of DFR from which are valid
  - Date, hour and minutes when VAT rates are entered
  - Position of decimal point
  - All active VAT rates and their values.

- Part two of the report
  - Sequential number and date of DFR;
  - Count of fiscal receipts.
  - Turnover per VAT rate A free of VAT amount
  - Turnover per VAT rate B amount
  .......... Repeat for all active VAT rates
  ..........
  - Tax (VAT) due per VAT rate B amount
  .......... Repeat for all active VAT rates
  ..........
  - Total amount of turnover including VAT for DFR
  - Total amount of tax (VAT) due for DFR
  Repeat part 2 for all DFR with these VAT rates in the period
  Repeat parts 1 and 2 for all VAT rates
  If the VAT rates were changed in the period

- Part three of the report
- Count of Daily Fiscal Reports in the period
- Total amount of turnover including VAT for the period
- Total amount of tax (VAT) due for the period

- Count of fiscal receipts in the period
- Turnover per VAT rate A free of VAT amount
- Turnover per VAT rate B amount

........
Repeat for all active VAT rates in the period
........
- Tax (VAT) due per VAT rate B amount

........
Repeat for all active VAT rates in the period
........

- Footer of the document

Example of a detailed periodical report from the fiscal memory is given in APPENDIX №4.

10.7 **The printing of a short periodical report shall include:**

- Header of the document
- Name of the report
  - Start number of date of the period
  - End number of date of the period
  - Date, hour and minutes of fiscalization

- Part one of the report
  - Count of Daily Fiscal Reports in the period
  - Total amount of turnover including VAT for the period
  - Total amount of tax (VAT) due for the period
  - Count of fiscal receipts in the period
  - - Turnover per VAT rate A free of VAT amount
  - - Turnover per VAT rate B amount

........
Repeat for all active VAT rates in the period
........
- Tax (VAT) due per VAT rate B amount

........
Repeat for all active VAT rates in the period
........

- 7.4. Footer of the document

Example of a short periodical report from the fiscal memory is given in APPENDIX №5.
10.8 **A periodic report to the TAX Administration server**

In a separate mode the FED will provide the possibility to send a periodic report to the TAX Administration server through the TAX Terminal. The requirements for this periodic report are described in Article 11 of these functional requirements. The successful transmission of this report will end with automatic printing of its summary containing:

- Header of the document
- Name of the report
- Start date of the period
- End date of the period
- Date, hour and minutes of fiscalization

- Part 1 of the report
  - Count of Daily Fiscal Reports in the period
  - Total amount of turnover including VAT for the period
  - Total amount of tax (VAT) due for the period
  - Count of fiscal receipts in the period
  - Turnover per VAT rate A free of VAT amount
  - Turnover per VAT rate B amount
  
  Repeat for all active VAT rates in the period
  
  - Tax (VAT) due per VAT rate B amount
  
  Repeat for all active VAT rates in the period

- 32-bit code

- Text “transmitted ok” if the transmission was completed successfully, or

- Text “not transmitted” if the transmission was not completed successfully.

- 8.6. Footer of the document

Example of report printed by FED after successful transmission of a periodic report to the TAK server (through the TAX Terminal) is given in APPENDIX №6.

10.9 **All registered or accumulated sum are expressed in EUR and CENTS.**

10.10 **Requirements to be followed by FED**

FEDs will follow these requirements. It is allowed to print more information if this will enhance the functionality and user friendliness of the FED. It is allowed not to print some parameters when their value is zero and the readability of the document is not decreased. When an items report is printed it is obligatory to print the character assigned to its VAT rate.
10.11 Data printing

10.11.1 Thermal paper characteristics for FED’s and fiscal systems
Data printing should be carried on the FED’s paper which stores data for at least 5 years according to the criteria of preserving data for thermal paper and which has these features:

- The rate of whiteness 85 % (measured by ELEPONI-m-UNI-7623/86);
- The rate of softness 30 ml/s (BENDSTEN-UNI-7626/I/II/86);
- Base Paper Ph>7.

10.11.2 Verification of the thermal paper standard
Economic operators must submit in front of the competent authority thermal paper certificates according to these standards. Competent authority shall verify the compliance of the characteristics of paper and the same shall certify for use in PEF and fiscal systems.

ARTICLE 11

Requirements for the TAX Terminal (TT) for usual FED’s

11.1 Data receiving
The FED or the TAX Terminal has to indicate that the TAX terminal is ready to receive data.

11.2 Data transmission
The TAX Terminal has to receive periodic reports from the fiscal memory which are generated by the FED and are prepared to be sent to the TAK server. The transmission protocol will guarantee that the report is received correctly at TAK server. At the end of the transmit report a 128 bits checksum calculated over the sent report according the algorithm MD5 (standard 1321) must be sent. The same check sum must be printed by FED in the summary report after the transmit report is received successfully by TAK server. This summary report has to be kept together with the Daily fiscal reports. It should be possible to print the same summary report always when the same report is sent to the TAK server.

11.3 Communication way
The communication has to be through GPRS system, to be based on TCP/IP protocol. The files with the reports will be transmitted to a passive FTP server. The Tax Terminal has to be configured with a CONFIG program. The program has to be used to write into terminal the parameters of the FTP server (name, ID, Password) and mobile operator’s ACCESS POINT to internet. The default task is each FED user to transmit once per month (before the date 10th) the monthly report. The date and time are defined by user.
The transmitted characters in the file which is transferred to the TAK server are in ASCII code. The structure of the name of the file and the file structure will be as follow:

The name of the file is with the following structure

iiiiiiii_ddmmyyyy_DDMMYYYY_ddmmyyyyyhmmm.txt

where:

iiiiiiii is IDentification number of FED ddmmyyyyy is first date of the period

DDMMYYYY is last date of the period

ddmmyyyyyhmmm is date, month, year, hour and minute when the report is created by FED.

An example:

AB02000048_01082008_31082008_050920081643.txt

The file name is for the report created by FED AB02000048 for the period August 2008. It is created on 05.09.2008, hour 16, minutes 43. The file consists of lines, ending with "LF" +"CR". The content of each line is marked with its beginning character. The characters used are:

H – Header of the report;
D - Daily report, in ascending order;
E – Daily Error report, FED’s Memory Reset
P – Periodic report
S - Summary
C - Check sum according MD5.

The header is one line with the following structure:

H iiiiiiiii kkkkkkkkkkk ddmmyyyyy DDMMYYYY where:

kkkkkkkkkkkk is the ID number of tax payer The line will have 5 parameters separated by “space”.

Daily reports shall have as many lines as the daily reports present. Each line will have the same structure:

D a b c d e Or E a b c d e

Each line will have 20 parameters separated by “space”. Where:

a- DFR number (ZZZZ)
b- Date, month, year, hour and minute of the daily report
c- The number of fiscal customer receipts included in the report d- The
turnover (including VAT) for each tax group

- The amounts of VAT for each tax group

If during the day there is Memory (RAM) failure the daily report line is:
E 0 b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

The periodic report is one line with the following structure: P l m n o

The line will have 19 parameters separated by “space”. Where:
l-the number of daily fiscal reports included in the period
m-the number of fiscal receipts for the period
n-the total turnover (including VAT) for each tax group for the period
o-the total amounts of AT for each tax group for the period.

The summary report is one line with the following structure: S l m p q

The line will have 5 parameters separated by “space”. Where:
p-the total turnover (including VAT) for the period
q-the total amount of VAT for the period.

An example of a report from the fiscal memory which is sent from the TAX Terminal to TAX Administration server.

An example of file content:

H iiiiiiiii kkkkkkkkkkkk ddmmyyyy DDMMYYYY (The header)
D 1234 ddmmyyyyyyyyy 43 0 10000 1000 0 0 0 0 0 0 200 100 0 0 0 0 (DFR1)
D 1235 ddmmyyyyyyyyy 52 0 100000 10000 0 0 0 0 0 0 2000 1000 0 0 0 0 (DFR2)

............... 
D 1248 ddmmyyyyyyyyyyyyy 12 0 1000 100 0 0 0 0 0 0 20 10 0 0 0 0 (DFR15)
P 15 752 0 1000000 100000 0 0 0 0 200000 10000 0 0 0 0 (Prpt)
S 15 752 1 1000000 210000

C FADABCE7D0C989A8DF0A021847919F55 (MD5 check sum)

If there is a DECIMAL POINT, the amount is transferred with decimal point on the correct place (like it is printed on FED’s report).
CHAPTER 3

Technical requirements for usual FED’s and Tax Terminals

ARTICLE 12

Basic Technical Requirements

12.1 The FEDs must have nonvolatile non erasable fiscal memory.

12.2 Suitable working time
The FED’s and Tax Terminals must be suitable for 24 hours operation.

12.3 Real time clock
The FEDs must have an automatic calendar and clock and be programmable from the keyboard and capable of keeping the right time for at least 1500 hours without external power supply.

12.4 Data protection without external power supply
The FED must ensure protection without external power supply for data registered in its non volatile memory (with a back up battery) for at least 1500 hours.

12.5 Printing mechanism
The FEDs must have alphanumeric printing mechanism with a receipt and journal papers or only receipt paper when electronic journal is in use. When the paper ends the FED shall be blocked.

12.6 Alpha numeric display
The FEDs must have an alpha numeric display for the operator and customer with at least 16 characters.

12.7 Tax Terminal indicators
Tax Terminal (external) must have indicators which will show to the operator in which phase of operation the terminal is at the moment.

12.8 The FEDs must have a memory for items with capacity for:
- Programming at least 500 items with their names, price and VAT rate;
- Accumulative registers for the sold quantity and turnover of each sold item;

12.9 FED’s working conditions
The FEDs for indoor use must be able to operate at temperatures from 0 to 40° C. FEDs which are to be used in open air must be able to operate from -15 up to + 45 ° C.
12.10 **Fiscal memory mounting**
The fiscal memory must be mounted in a separate module with hard nontransparent walls, marked permanently with its individual number. The fiscal memory module must be sealed like module and the module must be sealed to the box of the FED.

12.11 **FED protection**
The FED must provide separate seal (usually a sticker or any other mean) to protect the program memory from changes or erasing.

12.12 **Providing of separate sets of accumulative registers**
The FED must provide separate sets of accumulative registers for each VAT rate for the receipt and for each VAT rate for the whole day (for the time period of daily fiscal report).

12.13 **The accumulative registers for the fiscal receipts must be minimum 8 digits.**

12.14 **The construction of the FED**
The construction of the FED and Tax Terminal must be designed in such manner, that there was a visible seal, which will guarantee that only authorized servicemen can have access to the electronic components and modules. The seal is placed or removed by the authorized service.

12.15 **Interface for PC connection**
The FED and the Tax Terminal must have at least one interface for connection to a PC.

12.16 **Rechargeable battery**
The FEDs must have incorporated rechargeable battery to be possible to work at least two hours if FEDs are not connected to uninterruptible power supply.

12.17 **AC power network**
The FEDs must be designed to operate on a single-phase public AC power network with the following parameters:

- Voltage: 230V ±10%.
- Frequency 50 ±1 Hz.

It is possible FEDs to operate with DC Voltage less 30 V if they are supplied with AC to DC Adapter connected to the Public power network. The power supply implementation shall comply with European Regulations. Also, FEDs shall be designed, from the point of view of safety, in accordance with current European standards.

12.18 **Technical requirements**
The technical requirements for the FEDs and Tax Terminals for EMC, ESD, vibrations, temperature intervals, safety etc must be proved by a Declaration issued by the manufacture/importer. The Laboratory may request additional documents and documents and declarations.
Article 13

Fiscal system for points of sale in specific sectors

13.1 Fiscal system for points of fuel retail sale

A fiscal system for recording turnover of retail of fuel sale (oil and gas stations) may be software or hardware solution, given that it fulfils all functional and technical features as specified by the document, and certified by the competent body. Dispenser (distributor) means a fuel sale station, which has installed several supply pistols for different types of fuel, managed by an electronic circuit (head).

One point of sale (supply station) may have installed one or more dispensers. The connection may be an Electronic Dispenser Controller (EDC) for one or more dispensers. In a supply point, all fuel dispensers, including those for LPG (Liquid Petroleum Gas) must be under a fiscal regime. The data exchange between the dispenser and the fiscal system is enabled by a programmed protocol, as per fuel dispenser specifics. The use of mechanisms that interfere to the EDC by means other than a protocol interface is totally restricted. Supply of fuel must be accurately connected with the sale account keeping, and must work under the binding rule “No fiscal receipt, no fuel”. The EDC connected to the electronic circuit of the dispenser ensures transfer of information to the fiscal device for sales recorded and commands working processes of a dispenser. Fiscal hardware system is a standalone solution comprised of a single box which can be mounted in an open area beside the dispenser, for which solution the manufacturer or economical operator must declare that this system as a whole contains the following features:

- Ambient temperature - 30°C / +55 °C;
- Humidity 5% - 95%;
- Compliance with CE and ATEX standards;
- Compliance with all physical criteria for features of random fiscal devices, and for any other technical feature not specified in this section are valid those from random FED features.

FED’s in the fiscal system as per ADMINISTRATIVE INSTRUCTION NO. 17/2011 OF MTI “ON QUALITY OF PETROLEUM- DERIVED LIQUID FUELS”, of 23.09.2011, according to which liquid petroleum fuels which are used for internal combustion engines are:

1. Petrol 95;
2. Petrol 98;
3. Diesel fuel;
4. Heating oil’s;
5. Gas oils;
6. Paraffin.

Which must be recorded with 6 figures, as above and data on these must be kept with on the device fiscal memory.

Due to existence of numerous sub-types of such liquid fuels, fiscal devices applied must allow for the use of at least 20 different names for such sub-types of fuels, which are printed in fiscal receipts as such, while figures on fuels and daily totals shall be presented in a daily fiscal report, all stored with the fiscal memory, and transferred to
the TAK server. Transmission of data from fiscal system FED, must be done immediately after daily fiscal closure.
The structure of the fiscal device ID number for dispensers and fiscal logo are identical to those in instructions, and defined with the present document.

13.2 The logical function of the FED in a fiscal system
The logical function of the FED in a fiscal system is different from random FED’s, since a fiscal system must manage sales by product name, ID, price, amount, value, VAT rate and dispenser ID. These records are stated at the daily fiscal report and transmitted to the FTP server.

13.3 The fuel fiscal system FED
The fuel fiscal system FED must allow for printing of the fiscal receipt for a random fuel sale for one vehicle in a single supply point. The station worker chooses the supply pistol for the demanded product, and provides supply, and immediately thereafter, the fiscal system is pending choice of payment form. If the worker does not choose the printing mode, it ceases the operation until printing of the receipt.

13.4 A report menu
The fiscal device used in fiscal systems must have a report menu with a possibility of generating the following:

Daily fiscal report Z,
Daily turnover reading X.

13.5 Fiscal memory reading
- Summary of total turnover stored with the fiscal memory
- Summary report between the two DFR-s
- Summary report between two dates
- Detailed report between the two DFR-s
- Detailed report between two dates

13.6 Electronic journal read (if applicable)
- DFR Copies
- Receipt Copy
- Copy of all actions stored

13.7 The fuel fiscal system FED must enable programming for the following:

13.7.1 Products
Products must have a name, unique number, price and VAT rate.
In cases of fuel sub-types, denomination is given to each such sub-type.

13.7.2 Information, such as:
   a. Name of taxpayer, fiscal no., FED serial no.
   b. Date and time
   c. Configuration of Tax Terminal.
Fiscal procedure is identical to random FED fiscal procedure.
13.7.3 VAT rate change
a. Rate(s) programming;
b. Reading rate changes.

VAT rates, and change thereof, is identical with random FED procedures.

13.7.4 Provisions of fuel fiscal system FED’s
The fuel fiscal system FED must have a provision, to be able without many software and hardware alterations, in a later stage and when the Authorities of the Republic of Kosovo believe that is appropriate, to monitor, store, manage and transmit the data from the tanks, as volume and temperature to the TAK.

13.8 It should enable:

13.8.1 Configuration of a connection type Dispenser-EDC
Configuration of a connection type Dispenser-EDC, it allows for storing technical parameters directly from the FED, or by any interface linking directly to the EDC.

13.8.2 Activation of the passive EDC port
Activate the passive EDC port, to enable connection with any software which will be used for automating the point of sale. Drivers for connection of the application with the EDC are of a fiscal type, and the economic operator is responsible for them, and applications to be interfaced in the future.

13.8.3 Software that operates on a PC
In the case that the Software that is processing the data operates in a PC, then all necessary precautions must be taken to check and verify the Software (through S/W ID, Version Number, checksum or any equivalent) for the protection of the integrity of the data.

13.9 Connecting fuel dispensers with the fiscal device

13.9.1 Data on fuel sale
Data on fuel sale must be automatically stored with the fiscal device, and the electronic or paper register, depending on the choice of fiscal system. Turnover values are automatically certified by issuance of a fiscal receipt by the fiscal device.

13.9.2 A fiscal receipt must contain:
   o Seller ID Number;
   o Name of item;
- Amount sold; with the following format (xxxx,yyy LT; where xxxx=full litres; yyy=value in millilitres after the decimal point,; LT=litres);
- Value of fuel sold (as per price table);
- Value of sale as per tax rate;
- Value of tax rate;
- Dispenser No.;
- Fiscal device serial no;
- Date, time of sale;
- Numerator of fiscal receipt;
- Fiscal logo.

13.10 Sales during testing and dispenser calibration

During testing of functionality of installed dispensers or those that are about to be installed and also while their calibration procedure from respective authorities is ongoing, fuel supply is allowed, for which amount fiscal system should printout a “non fiscal receipt”.

13.11 The operation of the supply station with a fiscal system installed

The operation of the supply station with a fiscal system installed is under control of one or more controlling devices (EDC), connected in a dispenser-EDC-fiscal device scheme, making an integral fiscal system.

A dispenser must operate only in an automatic regime, under the control of a fiscal system. The EDC communicates with the dispenser as per certain protocol, memorizes the progressive dispenser counter, refreshing it after each sale. The EDC as a whole, as a single device, or a range of devices, is sealed under the same conditions as a fiscal device, by an authorized technician.

13.12 Communication disconnections

The fiscal device, in a fiscal system, through the EDC, must identify communication disconnections events between the FED and EDC, or the EDC and any dispenser. The number of these events of eventual communication outage within a day must be printed in a daily fiscal report, and be submitted to the TAK server.

The fiscal system must record all these outages as “COMMUNICATION DISCONNECTIONS”, and enumerate all, so that by the day closure, they will be printed in the Daily Fiscal Report, and be sent to the TAK server.

13.12.1 Breakage of connection between the EDC and the electronic circuit

In case of breakage of connection between the EDC and the dispenser electronic circuit, in the case of more dispensers in a supply station, only the defective dispenser must be blocked.
13.12.2 Breakage of connection between the EDC and the fiscal device
In case of breakage of connection between the EDC and the fiscal device, then the fiscal device shall be blocked, and as a result, all dispensers connected to the EDC shall be blocked. Also, when the fiscal device is defective, dispensers are blocked.

13.12.3 Supply stations equipped with one dispenser only
For supply stations equipped with one dispenser only, in case of any event mentioned above, both fiscal device and dispenser are blocked.

13.13 Dispenser should not operate in a manual mode.

13.14 Repairs to the fiscal system
Repairs to the fiscal system must be undertaken within 72 hours by the economic operator with which the taxpayer must sign a maintenance contract.

13.15 The economic operator technician shall record all defect data in a special booklet.

13.16 In case of paper outage or the fiscal device printer head is open
In case of paper outage, or the fiscal device printer head is open, the dispensers shall not be operational.

Fuel stations installing a fiscal system, with a view of ensuring continuity and proper operation, in case of eventual cases of breakage of fiscal systems, as a result of any defect, shall be provided another FED, with identical technical and functional features with the primary FED.

13.17 Technical parameters of the Fiscal Memory
The fiscal memory shall have the same technical parameters as provided by Instruction 15/2010, and as per “Functional and Technical Features” document.

13.17.1 The information stored with the fiscal memory shall be:
- DFR No.;
- Date (date, month, year);
- FED serial no;
- Fiscal no.;
- VAT no. (if applicable);
- Daily turnover;
- Daily tax value, for each VAT rate;
- Number of fiscal receipts issued;
- VAT rates, and changes thereto;
- Place of decimal point in the item price, and its register;
- Fuel code;
- Amount sold daily;
- Turnover value daily;
- VAT rate for fuels.
All retail sale fuel stations must be equipped with automatically operating dispensers, under the control of a fiscal system. The mechanical dispenser shall be replaced with a dispenser with a possibility of connecting to the fiscal device, as provided by the present document.

ANNEX № 7 provides examples of fiscal 12

ARTICLE 14

Tax Terminal requirements, modified for fiscal systems for retail sale of fuel

14.1 Data transfer
A tax terminal (internal or external) must receive daily reports from a fiscal memory, created by the FED, and prepare for delivery to the TAK server. By the end of the transfer report, a controlling 128-bit figure must appear, calculated on the report submitted by algorithm MD5 (standard 1321). The same controlling amount must be printed by the FED in a summary report, after the transferred report is successfully received by the TAK Server. In case of unsuccessful transfer, the system shall try to resend the report after the consecutive daily closure, fiscal printer must be able to save maximum 10 daily fiscal reports of not successfully transmitted daily reports to the TAK server and after 10 unsuccessful trials the fiscal printer must cease to function.

14.2 Communication mode
The communication shall be enabled by a GPRS system, with a TCP/IP protocol. The report shall be transferred to an FTP server. The Tax terminal must be configured with the CONFIG mode. The mode is used to record, in the tax terminal, parameters of the FTP server (name, ID, password) and mobile ACCESS POINT for the GPRS operator. The daily fiscal report is automatically submitted after the daily fiscal closure.

14.3 Characters transferred in a file submitted to the TAK
Characters transferred in a file submitted to the TAK server are written in ASCII code. The structure of the file name and file itself shall be the following:

14.3.1 File name, following structure

iiiiiiii_ddmmyyyy_DDMMYYYY_
ddmmyyyyhhmm.txt where:

iiiiiiii is FED ID no.
ddmmyyyy is date of period start
DDMMYYYY is date of period end
ddmmyyyyhhmm is date, month, year, hour and minute of FED report generation.
14.3.2 A file is made of rows ending with "LF" +"CR".
Content of each row is marked with an initial character. The characters used are:

H – Report heading;
D – Daily Report, ascending;
E – Daily Error Report, reset of FED Memory;
F – Daily Fuel Report;
T – Turnover by dispenser;
R – Communication Disconnections;
P – Periodical reports;
S – Summary;
C – Controlling amount as per MD5.

14.3.3 Page Heading is one row, with the following structure

H iiiiiiii kkkkkkkkkkkk ddmmyyyy
DDMMYYYY where:

kkkkkkkkkkkk is Taxpayer ID no

The row shall have 5 parameters, “interval” divided.

14.3.4 Daily reports shall have the exact number of rows as presented
Daily reports shall have the exact number of rows as presented with the daily report. Each row shall have the same structure:
Da b c d e or E a b c d e
Each row shall have 20 parameters divided by “interval”.
Where:

a- DFR no (ZZZZ);
b- day, month, year, hour and minute of daily report;
c- fiscal consumer receipt no., recorded with the report;
d- turnover (VAT included) per tax group;
e- VAT amounts per tax group;
if there is a (RAM) memory failure during the day, the daily report row shall be:
E 0 b 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0 0

14.3.5 Daily fuel report has the following structure:
Fr s t u
Each row shall have 24 parameters (4 parameters per fuel code), divided by “interval”.

An example:
AB02000048_01082008_01082008_010820081643.txt

The name of the file is a report created by the FED AB02000048, for the period 01.08.2008 up to 01.08.2008. It was generated on 01.08.2008, at 16:43 hrs.
Where:
  r- fuel code (1 to 6);
  s- Fuel quantity;
  t – Fuel turnover;
  u – VAT group of fuel.
Example:

F 1 111.222 1000 2 2 333.444 2000 2 3 0 0 2 4 0 0 2 5 0 0 2 6 555.666 3000 2.

14.3.6 Turnover by dispensers has the following structure:

T w

Each row shall have one parameter for each dispenser. Each fiscal device submits information only for dispensers active in the supply station.

Where:
  w – Dispenser turnover
Example (a fuel station with 5 dispensers):
T 1000 0 0 4000 5000

These records are not kept with the FM. They will be sent only once to the TAK server.

14.3.7 Communication disconnections have the following structure:

R x z

Each row shall have to parameters divided by interval.
Where:
  x – Number of “communication disconnections” between the fiscal device and EDC;
  z – Number of “communication disconnections” between the EDC and any dispenser.
Example:
R 0 1

These records are not kept at the FM. They will be sent only once to the TAK server.

14.3.8 Periodical reports are one row, with the following structure: P l m n o

A row has 19 parameters, divided by interval, where:

l- Number of daily fiscal reports included within a period
m – Number of fiscal receipts for the period;

n- Total turnover (VAT included) per tax group, per period;
o- Total VAT amounts per tax group, per period;

A row has 5 parameters, divided by interval, where;
p-Total turnover (VAT included) per period;
q- Total VAT amounts per period.

Note: If there are no programmed fuel codes, or fuel codes without daily sales, they will not be printed in the Z report.

14.3.9 An example of a fiscal memory report
An example of a fiscal memory report generated by a fiscal system, transferred to the Tax Administration server:

H iiiiiiiii kkkkkkkkkk ddmmyyyy DDMMY YYYY (Report Heading)
D 1234 ddmmyyyyhhmm 43 0 10000 1000 0 0 0 0 0 200 100 0 0 0 0 (DFR)
F 1 111.222 1000 2 2 333.444 2000 2 3 0 0 2 4 0 2 5 0 0 0 0 2 3 6 555.666 3000
2(FDFR)
T 1000 0 0 4000 5000
R 0 1
P 15 752 0 1000000 100000 0 0 0 0 0 200000 10000 0 0 0 0 (Prpt)
S 15 752 1100000 210000
C FADABCE7D0C989A8DF0A021847919F55 (MD5 check sum).

Article 15

Specific requirements for the fiscal printers

15.1 The fiscal printer
The fiscal printer is supposed to work in a PC system which is performing functions which are similar to the functions of an Electronic cash register with fiscal memory. For this reason the fiscal printer has to meet the following additional requirements:

a. To allow reading of the data from the fiscal memory as standalone device (Without connection to a PC)
b. To be able to control built-in or external customer display;
c. To execute system commands transferred from the PC, which will invoke functions which are similar to the functions performed by an Electronic cash register where commands are entered through the keyboard.

15.2 The testing of the fiscal printer
The testing of the fiscal printer is performed in a system with a PC and software which allows all functional requirements to be checked.

Approved:

[Signature]
Behxhet Haliti,
General Director, Tax Administration of Kosovo
Pristine, 31/03/2014
APPENDIX № 2

Examples of fiscal receipts

Standard receipt

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>OPER. NAME</th>
<th>OP 1</th>
<th>FED Number, Operator name and number</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

| 2 X 2.50 | MILK | 5.00 | A |
| 3X1.50   | COCA COLA | 4.50 | B |
| 2X1.70   | ENERGY DRINK | 3.40 | C |

| TOTAL EURO | 12.90 |

| VAT B 15% | 0.59 |
| VAT C 20% | 0.57 |

| TOT. WITHOUT VAT | 11.74 |

| ITEMS | 3 |
| 000463 |  |

| SERIAL NO | LA02345678 |
| 29-06-2009 | 11:33 |

| FISCAL RECEIPT NO. | 20 |

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<thead>
<tr>
<th>RECEIPT number and number of item sold</th>
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</thead>
<tbody>
<tr>
<td>Date and time</td>
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<tr>
<td>FED ID</td>
</tr>
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| Fiscal receipt notification |

| Fiscal logo |
Receipts with percentage discount and surcharge

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
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</thead>
<tbody>
<tr>
<td>01 OPER. NAME1</td>
<td>OP 1</td>
<td>2 X 0,50 MILK</td>
<td>1,00 A</td>
</tr>
<tr>
<td></td>
<td></td>
<td>DISCOUNT 20%</td>
<td>-0.20 A</td>
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<tr>
<td></td>
<td></td>
<td>3X1.50 ICE TEA</td>
<td>4.50 C</td>
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<tr>
<td></td>
<td></td>
<td>SURCHARGE 20%</td>
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<td></td>
<td>TOTAL EURO</td>
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<td></td>
<td></td>
<td>CHESH</td>
<td>0.70</td>
</tr>
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<td></td>
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<td>VAT B 15%</td>
<td>0.59</td>
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<td></td>
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<td>TOT. WITHOUT VAT</td>
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<tr>
<td>000443</td>
<td>ITEMS 2</td>
<td>29-06-2009</td>
<td>11:33</td>
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<td>SERIAL NR.</td>
<td>LA02345678</td>
<td>FISCAL RECEIPT NO. 21</td>
<td>Fiscal Logo</td>
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Receipts with value discount and surcharge

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<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
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<td>5 X 2,50 MILK</td>
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<td></td>
<td></td>
<td>DISCOUNT -2.00 A</td>
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<tr>
<td></td>
<td></td>
<td>5X1.50 COCA COLA</td>
<td>7,50 B</td>
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<td></td>
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## Receipts with percentage discount and surcharge

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<th>VAT NUMBER</th>
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<td>COCA COLA</td>
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<td>SUBTOTAL</td>
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<td>DISCOUNT 20%</td>
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<td>TOTAL EURO</td>
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<td>CASH</td>
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FISCAL RECEIPT No. 21
Fiscal Logo
RKS
MF

## Receipts with value discount and surcharge Over Subtotal

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<td>MILK</td>
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<td>BLACK TEA</td>
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FISCAL RECEIPT No. 21
Fiscal Logo
RKS
MF
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<th>VAT NUMBER</th>
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**CORRECTION**

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</table>

**TOTAL EURO** 1,50

**CHESH** 1.50

**VAT** B 15% 0.20

**TOT. WITHOUT VAT** 1.30

**000456** ITEMS 1

**29-06-2009** 13:33

**SERIAL NO.** LA02345678

**FISCAL RECEIPT NO. 22**

Fiscal Logo

RKS

MF

---

**Receipt with refund**

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>01</th>
<th>OPER. NAME 1</th>
<th>OP 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>25X 2,50</td>
<td>12,50 A</td>
<td></td>
</tr>
<tr>
<td>MILK</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**RETURN ITEMS**

<table>
<thead>
<tr>
<th>01</th>
<th>OPER. NAME 1</th>
<th>OP 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>BLACK TEA</td>
<td>-0.50 A</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL EURO** 12,00

**CASH** 12.00

**TOT. WITHOUT VAT** 12.00

**000457** ITEMS 1

**29-06-2009** 16:33

**SERIAL NO.** LA02345678

**FISCAL RECEIPT NO. 23**

Fiscal Logo

RKS

MF

---

**Receipt with all types of payments**

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>01</th>
<th>OPER. NAME 1</th>
<th>OP 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>10 X 2,50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>MILK</td>
<td>25,00 A</td>
<td></td>
</tr>
<tr>
<td>10X1.50</td>
<td></td>
<td></td>
</tr>
<tr>
<td>COCA COLA</td>
<td>15.00 B</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL EURO** 40,00

**CHECK** 10,00

**CARD** 20,00

**COUPON** 5,00

**CASH** 5,00

**VAT** B 15% 1.96

**TOT. WITHOUT VAT** 38.04

**000458** ITEMS 2

**29-06-2009** 16:31

**SERIAL NO.** LA02345678

**FISCAL RECEIPT NO. 21**

Fiscal Logo

RKS

MF

---
### Received (by manager) amount

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>01 OPER. NAME1 OP 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>ADDED ON THE REGISTER</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SERIAL NO.</th>
<th>000477</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
<td>29-06-2009</td>
</tr>
<tr>
<td>TIME</td>
<td>17:31</td>
</tr>
</tbody>
</table>

### Paid out (by manager) amount

<table>
<thead>
<tr>
<th>TAXPAYER NAME</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>01 OPER. NAME1 OP 1</th>
</tr>
</thead>
<tbody>
<tr>
<td>WITHDRAWN FROM REGISTER</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SERIAL NO.</th>
<th>000478</th>
</tr>
</thead>
<tbody>
<tr>
<td>DATE</td>
<td>29-06-2009</td>
</tr>
<tr>
<td>TIME</td>
<td>18:31</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>SERIAL NO.</th>
<th>LA02345678</th>
</tr>
</thead>
</table>
### APPENDIX № 3

Examples of Daily Fiscal Reports

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>DAILY FISCAL REPORT Z</th>
<th>0094</th>
<th>SALES</th>
</tr>
</thead>
<tbody>
<tr>
<td>SERVED COSTUMERS</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>TOTAL GROSS</td>
<td>108.10</td>
<td></td>
</tr>
<tr>
<td>DISCHARGE</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>1.90</td>
<td></td>
<td></td>
</tr>
<tr>
<td>DISCOUNT</td>
<td>2</td>
<td></td>
</tr>
<tr>
<td>-2.20*</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL NETO</td>
<td>7.60</td>
<td></td>
</tr>
<tr>
<td>RETURNED ITEMS</td>
<td>-10.00</td>
<td></td>
</tr>
<tr>
<td>2</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CORRECTIONS</td>
<td>-29.70</td>
<td></td>
</tr>
<tr>
<td>4</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CHESH</td>
<td>104.80</td>
<td></td>
</tr>
<tr>
<td>CHECK</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>CARD</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>COUPON</td>
<td>1.00</td>
<td></td>
</tr>
<tr>
<td>CESH ADDED IN REGISTER</td>
<td>104.80</td>
<td></td>
</tr>
<tr>
<td>1</td>
<td></td>
<td></td>
</tr>
<tr>
<td>100.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>CESH WITHDRAW FROM REGISTER</td>
<td>-50.00</td>
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</tr>
<tr>
<td>154.80</td>
<td></td>
<td></td>
</tr>
<tr>
<td>REGISTER’S STATUS VAT</td>
<td>EXCLUDING A TL FOR VAT RATE</td>
<td>41.80</td>
</tr>
<tr>
<td>VAT RATE</td>
<td>VA T RATE B 15%</td>
<td>38.17</td>
</tr>
<tr>
<td>VALUE WITHOUT VAT</td>
<td>VALUE WITHOUT VAT</td>
<td>5.73</td>
</tr>
<tr>
<td>VAT</td>
<td>43.90</td>
<td></td>
</tr>
<tr>
<td>TOTAL PER VAT RATE VAT RATE C 20%</td>
<td>18.42</td>
<td></td>
</tr>
<tr>
<td>VALUE WITHOUT VAT</td>
<td>3.68</td>
<td></td>
</tr>
<tr>
<td>VAT</td>
<td>22.10</td>
<td></td>
</tr>
<tr>
<td>TOTAL PER VAT RATE</td>
<td>98.39</td>
<td></td>
</tr>
<tr>
<td>VALUE WITHOUT VAT</td>
<td>9.41</td>
<td></td>
</tr>
<tr>
<td>VAT</td>
<td>107.80</td>
<td></td>
</tr>
<tr>
<td>DAILY TURNOVER</td>
<td>165137610</td>
<td></td>
</tr>
<tr>
<td>FISCAL RECEIPT</td>
<td>6</td>
<td></td>
</tr>
<tr>
<td>TECHNICAL INTERVENTIONS</td>
<td>36</td>
<td></td>
</tr>
<tr>
<td>OVERALL TOTALS</td>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL SUM</td>
<td>124715393</td>
<td></td>
</tr>
<tr>
<td>TOTAL VAT</td>
<td>5.19</td>
<td></td>
</tr>
<tr>
<td>REGISTER IS CLEAR</td>
<td>.62</td>
<td></td>
</tr>
<tr>
<td>FISCAL REPORT</td>
<td>0094</td>
<td></td>
</tr>
<tr>
<td>LEFT</td>
<td>1906</td>
<td></td>
</tr>
<tr>
<td>000454</td>
<td></td>
<td></td>
</tr>
<tr>
<td>29-06-2009</td>
<td>13:33</td>
<td></td>
</tr>
<tr>
<td>SERIAL NO.</td>
<td>LA02345678</td>
<td></td>
</tr>
<tr>
<td>FISCAL RECEIPT</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FISCAL LOGO</td>
<td>RKS</td>
<td></td>
</tr>
<tr>
<td>MF</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
APPENDIX № 4

Example of detailed periodical report from the fiscal memory

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DETAILED PERIODICAL FISCAL REPORT Z**

**SALES**

<table>
<thead>
<tr>
<th>FORM R-MF</th>
<th>UNTIL R-MF</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>0093</td>
<td>0094</td>
<td></td>
</tr>
</tbody>
</table>

**DATE OF FISCALIZATION**

<table>
<thead>
<tr>
<th>26-03-2009</th>
<th>14:04</th>
</tr>
</thead>
</table>

**VAT 20**

<table>
<thead>
<tr>
<th>FROM</th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
<td>0092</td>
<td></td>
</tr>
</tbody>
</table>

**PRICE 0.00**

**VAT EXCLUDED A**

<table>
<thead>
<tr>
<th>VAT B=15%</th>
<th>VAT C=20%</th>
</tr>
</thead>
<tbody>
<tr>
<td>R-MF 0094</td>
<td>29-06-09</td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT**

<table>
<thead>
<tr>
<th>1</th>
</tr>
</thead>
</table>

**TURNOVER VAT**

<table>
<thead>
<tr>
<th>EXCLUDED A</th>
<th>TURNOVER VAT B</th>
<th>TURNOVER VAT C</th>
<th>VAT B</th>
<th>VAT C</th>
<th>TOTAL TURNOVER</th>
<th>TOTAL VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>1.50</td>
<td>41.80</td>
<td>17.90</td>
<td>5.73</td>
<td>3.68</td>
<td>107.80</td>
<td>9.41</td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT 6**

**TURNOVER VAT 41.80**

**EXCLUDED A**

**TURNOVER VAT B 43.90**

**TURNOVER VAT C 22.10**

**VAT B 5.73**

**VAT C 3.68**

**TOTAL TURNOVER 107.80**

**TOTAL VAT 9.41**

**************

**FISCAL REPORT 2**

**TOTAL TURNOVER 111.00**

**TOTAL VAT 9.63**

**FISCAL RECEIPT 7**

**************

**FISCAL RECEIPT 1**

**TURNOVER VAT 1.50**

**************

**FISCAL RECEIPT 1**

**TURNOVER VAT 1.50**

**EXCLUDED A**

**TURNOVER VAT B 1.70**

**TURNOVER VAT C 0.00**

**VAT B 0.22**

**VAT C 0.00**

**TOTAL TURNOVER 3.20**

**TOTAL VAT 0.22**

**FISCAL RECEIPT 29-06-09 11:23**

**FISCAL LOGO RKS MF**

**000472**

**29-06-2009**

**SERIAL NO. LA02345678**

**FISCAL RECEIPT 29-06-09**
APPENDIX № 5

Examples of short periodical report from the fiscal memory

<table>
<thead>
<tr>
<th>Short fiscal memory periodical report (from DFR to DFR)</th>
<th>Short fiscal memory periodical report (from date to date)</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer name</td>
<td>Taxpayer name</td>
</tr>
<tr>
<td>ADDRESS</td>
<td>ADDRESS</td>
</tr>
<tr>
<td>FISCAL NUMBER</td>
<td>FISCAL NUMBER</td>
</tr>
<tr>
<td>VAT NUMBER</td>
<td>VAT NUMBER</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>FISCAL SUMMARY</td>
<td>FISCAL SUMMARY</td>
</tr>
<tr>
<td>REPORT Z</td>
<td>REPORT Z</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>FORM R-MF 0093</td>
<td>START DATE 29-06-2009</td>
</tr>
<tr>
<td>UNTIL R-MF 0094</td>
<td>END DATE 29-06-2009</td>
</tr>
<tr>
<td>DATE OF FICALIZATION 26-03-2009 14:04</td>
<td>DATE OF FICALIZATION 26-03-2009 14:04</td>
</tr>
<tr>
<td>FISCAL REPORT 2</td>
<td>FISCAL REPORT 13</td>
</tr>
<tr>
<td>TOTAL TURNOVER 111.00</td>
<td>TOTAL TURNOVER 3033.55</td>
</tr>
<tr>
<td>TOTAL VAT 9.63</td>
<td>TOTAL VAT 69.56</td>
</tr>
<tr>
<td>FISCAL RECEIPT 7</td>
<td>FISCAL RECEIPT 30</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>TOTAL TURNOVER VAT 43.30</td>
<td>TOTAL TURNOVER VAT 1922.70</td>
</tr>
<tr>
<td>EXCLUDED. A</td>
<td>EXCLUDED. A</td>
</tr>
<tr>
<td>TURNOVER VAT B 45.60</td>
<td>TURNOVER VAT B 1080.40</td>
</tr>
<tr>
<td>TURNOVER VAT C 22.10</td>
<td>TURNOVER VAT C 30.45</td>
</tr>
<tr>
<td>TOTAL VAT B 5.95</td>
<td>TURNOVER VAT D 0.00</td>
</tr>
<tr>
<td>TOTAL VAT C 3.68</td>
<td>TOTAL VAT B 63.49</td>
</tr>
<tr>
<td></td>
<td>TOTAL VAT C 5.07</td>
</tr>
<tr>
<td></td>
<td>TOTAL VAT D 0.00</td>
</tr>
<tr>
<td>000471</td>
<td>000483</td>
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<tr>
<td>SERIAL NO. LA02345678</td>
<td>SERIAL NO. LA02345678</td>
</tr>
<tr>
<td></td>
<td></td>
</tr>
<tr>
<td>FISCAL RECEIPT</td>
<td>FISCAL RECEIPT</td>
</tr>
<tr>
<td>FISCAL LOGO RKS MF</td>
<td>FISCAL LOGO RKS MF</td>
</tr>
</tbody>
</table>
APPENDIX № 6

Example of periodical report to TAX Administration Server through the Tax Terminal

Monthly report of Fiscal Memory transferred to TAK server

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>ADDRESS</th>
<th>FISCAL NUMBER</th>
<th>VAT NUMBER</th>
</tr>
</thead>
</table>

SEND FISCAL PERIODIC REPORT Z

START DATE 01-06-2009
END DATE 30-06-2009

DATE OF FICALIZATION 26-03-2009 14:04

**************
FISCAL REPORT 15

TOTAL TURNOVER 3148.05
TOTAL VAT 71.97
FISCAL RECEIPT 43

**************

TOTAL TURNOVER
VAT 2011.70
EXCLUDED. A 1103.50
TURNOVER VAT B 32.85
TURNOVER VAT C 0.00
TURNOVER VAT D 0.00
TURNOVER VAT E 0.00
TOTAL VAT B 66.50
TOTAL VAT C 5.47
TOTAL VAT D 0.00
TOTAL VAT E 0.00

**************
049B311D112DC679
540C8571CE587BDB

TRANSMISSION OK

000500
29-06-2009 18:48
SERIAL NR. LA02345678

FISCAL RECEIPT

FISCAL LOGO
RKS
MF
## APPENDIX № 7

Examples of fiscal receipt for retail sales tax system fuels

### Fiscal receipt for common sale

<table>
<thead>
<tr>
<th>Tax payer Name</th>
<th>Address</th>
<th>Fiscal Number</th>
<th>VAT Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>01</th>
<th>Op. name.</th>
<th>OP.1</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,000 LT x 1,25</td>
<td></td>
<td></td>
</tr>
<tr>
<td>FUEL #1</td>
<td>12,50 B</td>
<td></td>
</tr>
<tr>
<td>DISPENSER NR:</td>
<td>02</td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL IN EURO**: 12,50

**CASH**: 12,50

**WITHOUT VAT 16%**: 10,77

**VAT B 16%**: 1,73

<table>
<thead>
<tr>
<th>000233</th>
<th>ARTICLES:</th>
<th>1</th>
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<tbody>
<tr>
<td>19-08-2011</td>
<td>15:45</td>
<td></td>
</tr>
<tr>
<td>SERIAL NO.</td>
<td>XXXXXXXXXX</td>
<td></td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT NO. 20**

- Fiscal logo
- RKS
- MF

### Tax payer information

- Type and turnover value
- Dispenser number

### Value for tax rate

- Date, time of issue of the receipt
- Serial number of fiscal device
- Fiscal receipts counter

### Fiscal logo
### Fiscal receipt with discount in percentage

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,000 LT x 1.25</td>
<td>12,50 B</td>
</tr>
<tr>
<td>FUEL #1</td>
<td>12,50 B</td>
</tr>
<tr>
<td>DISCOUNT 10%</td>
<td>-1.25 B</td>
</tr>
<tr>
<td>TOTAL IN EURO</td>
<td>11,25</td>
</tr>
<tr>
<td>CASH</td>
<td>11.25</td>
</tr>
<tr>
<td>WITHOUT VAT 16%</td>
<td>9.68</td>
</tr>
<tr>
<td>VAT B 16%</td>
<td>1.57</td>
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<tr>
<td>ARTICLES: 1</td>
<td></td>
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<tr>
<td>SERIAL NO. XXXXXXXX</td>
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</tbody>
</table>

**FISCAL RECEIPT NO. 21**

Fiscal logo
RKS
MF
Fiscal receipt with increase in percentage

<table>
<thead>
<tr>
<th>Tax payer Name</th>
<th>Address</th>
<th>Fiscal Number</th>
<th>VAT Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>Op. name.</th>
<th>OP.1</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td></td>
</tr>
<tr>
<td>10,000 LT x 1.25</td>
<td></td>
</tr>
<tr>
<td>FUEL #1</td>
<td>12, 50 B</td>
</tr>
<tr>
<td>Increase 10%</td>
<td>1.25</td>
</tr>
<tr>
<td>DISPENSER NR: 02</td>
<td>1.25 B</td>
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**TOTAL IN EURO** 13,75

<table>
<thead>
<tr>
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<tr>
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<td>19-08-2011</td>
<td>15:50</td>
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<tr>
<td>SERIAL NO.</td>
<td>XXXXXXXXXXXX</td>
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</tbody>
</table>

**FISCAL RECEIPT No. 22**

<table>
<thead>
<tr>
<th>Fiscal logo</th>
<th>RKS</th>
</tr>
</thead>
<tbody>
<tr>
<td>MF</td>
<td></td>
</tr>
</tbody>
</table>
Fiscal receipt with discount in value

<p>| | |</p>
<table>
<thead>
<tr>
<th></th>
<th></th>
</tr>
</thead>
<tbody>
<tr>
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<tr>
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<tr>
<td>Fiscal Number</td>
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<tr>
<td>VAT Number</td>
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<tr>
<td>01</td>
<td>Op. name.</td>
</tr>
<tr>
<td>10,000 LT x 1,25</td>
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</tr>
<tr>
<td>FUEL #1</td>
<td>12,50 B</td>
</tr>
<tr>
<td>DISCOUNT</td>
<td>2.50 B</td>
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<td>19-08-2011</td>
<td>15:52</td>
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<td>RKS</td>
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<td>MF</td>
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</table>
Fiscal receipt with increase in value

<table>
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<tr>
<td></td>
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<tr>
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<tr>
<td>VAT Number</td>
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<table>
<thead>
<tr>
<th>01</th>
<th>Op. name.</th>
<th>10,000 LT x 1,25</th>
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<th>12,50 B</th>
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<th>2,50 B</th>
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DISPENSER NR: 02

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<tr>
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WITHOUT VAT 16% | 12.90 |
VAT B 16%        | 2.10  |

000237 ARTICLES: 1

19-08-2011 15:55 |
SERIAL NO. XXXXXXXXXX |

FISCAL RECEIPT NO. 24

Fiscal logo
RKS
MF
Receipt with all types of payment

<table>
<thead>
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<td>FUEL #1</td>
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<td></td>
<td>VOUCHER</td>
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<td>WITHOUT VAT 16%</td>
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### Daily Fiscal Report “Z”

<table>
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<th>VAT Number</th>
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<th>SALES</th>
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<td>TURNOVER</td>
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<td>VAT RATE B 16%</td>
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<tr>
<td>-----------------------</td>
<td>------</td>
<td>---------</td>
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<tr>
<td>FUEL #2</td>
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<td></td>
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<tr>
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<td>TURNOVER</td>
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<tr>
<td>VAT RATE B 16%</td>
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<tr>
<td>FUEL #3</td>
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<td>X.XX</td>
<td>TURNOVER</td>
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<tr>
<td>VAT RATE B 16%</td>
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<tr>
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<td>38.17</td>
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<tr>
<td>TOTAL</td>
<td>5.73</td>
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<td>TOTAL FOR VAT RATE</td>
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</tr>
<tr>
<td>Description</td>
<td>Value</td>
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<tr>
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<tr>
<td>VAT RATE C 20%</td>
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<td>TOTAL FOR VAT RATE</td>
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REGISTER IS CLEAR

FISCAL REPORT
0094
REMAINING
1906

TRANSMISSION OK
00045429-06-2009
13:33
SERIAL NO. LA02345678
**Fiscal Memory Reports**

**Detailed periodic fiscal report**

<table>
<thead>
<tr>
<th>Tax payer Name</th>
<th>Address</th>
<th>Fiscal Number</th>
<th>VAT Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
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</tbody>
</table>

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**DETAILED PERIODIC**

**FISCAL REPORT Z**

**SALES**

FROM R-FM 0093 TO R-FM 0094

**FISCALIZATION DATE**

26-03-2009 14:04

VAT B 16% FROM 0092

29-03-2009 11:06

**PRIZE 0.00**

**EXCLUDED FROM VAT A**

VAT B=16% VAT C=20%

R-FM 0093 29-06-09

FUEL #1

X.XXX L

FUEL #2

X.XXX L

------------------------------

**FISCAL RECEIPTS**

1

**TURNOVER WITH**

1.50

**EXCLUDED VAT A**

**TURNOVER VAT B**

1.70

**TURNOVER VAT C**

0.00

**VAT B**

0.22

**VAT C**

0.00

**TURNOVER TOTAL**

3.20

**VAT TOTAL**

0.22

R-FM 0094 29-06-09

**FISCAL RECEIPTS**

6

**TURNOVER WITH**

41.80

**EXCLUDED VAT A**

**TURNOVER VAT B**

43.90

**TURNOVER VAT C**

22.10

**VAT B**

5.73

**VAT C**

3.68

**TURNOVER TOTAL**

107.80

**VAT TOTAL**

9.41

**********

**FISCAL REPORTS**

2
<table>
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<td>XXX L</td>
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<td>VAT B</td>
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29-06-2009 11:23
SERIAL NR. LA02345678
## Summary periodic fiscal report between two DFR

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<th>Name of Tax payer</th>
<th>Address Fiscal Nr.</th>
<th>VAT Nr.</th>
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### PERIODIC FISCAL REPORT SUMMARY

#### SALES

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<th>START DATE</th>
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<tbody>
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<td>09-06-2009</td>
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#### FISCALISATION DATE

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#### FISCAL REPORTS

<table>
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#### TURNOVER TOTAL

<table>
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#### TOTAL VAT

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#### FISCAL RECEIPTS

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#### FUEL #1

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<tr>
<td>XXXX L</td>
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#### TURN OVER WITH EXCLUDED VAT A

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</table>

#### TURN OVER VAT B

<table>
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<th>1080.40</th>
</tr>
</thead>
</table>

#### TURN OVER VAT C

| 30.45       |

#### TURN OVER VAT D

| 0.00        |

#### TOTAL VAT B

| 63.49       |

#### TOTAL VAT C

| 5.07        |

#### TOTAL VAT D

| 0.00        |

#### SERIAL NR.

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#### FISCAL RECEIPT

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<td>MF</td>
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**Note:** The above table represents a summary of periodic fiscal reporting with key data points such as dates, amounts, and VAT calculations.
### Summary periodic fiscal report between two dates

<table>
<thead>
<tr>
<th>Tax payer Name</th>
<th>Address</th>
<th>Fiscal Number</th>
<th>VAT Number</th>
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<th>PERIODIC FISCAL REPORT Z SUMMARY</th>
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</tr>
<tr>
<td><strong>START DATE</strong></td>
<td>09-06-2009</td>
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<tr>
<td><strong>END DATE</strong></td>
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<td><strong>FISCALISATION DATE</strong></td>
<td>26-03-2011 14:04</td>
</tr>
</tbody>
</table>

| FISCAL REPORTS | 13 |
| TOTAL ROUTER   | 3033.55 |
| TOTAL VAT      | 69.56 |
| FISCAL RECEIPTS | 30 |

<table>
<thead>
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<th>X.XX</th>
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<tbody>
<tr>
<td>FUEL #1</td>
<td>X.XXX L</td>
<td>X.XX</td>
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</table>

| TURNOVER WITH | 1922.70 |
| EXCLUDED VAT A |
| TURNOVER VAT B | 1080.40 |
| TURNOVER VAT C | 30.45 |
| TURNOVER VAT D | 0.00 |
| TOTAL VAT B   | 63.49 |
| TOTAL VAT C   | 5.07 |
| TOTAL VAT D   | 0.00 |

| FISCAL RECEIPT |  |
| Fiscal logo    |  |
| RKS            |  |
| MF             |  |

000472  
29-06-2009 11:48  LA0234567  
SERIAL NR.