SPECIFIC TECHNICAL AND FUNCTIONAL REQUIREMENTS FOR FISCAL ELECTRONIC DEVICES/FISCAL SYSTEMS

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CHAPTER 1
GENERAL PROVISIONS

Article 1 – Purpose
The purpose of this document is to establish specific technical and functional requirements for the purpose of enabling the operation of Fiscal Electronic Devices/Fiscal Systems.

Article 2 – Scope
This document applies to:
1. Manufacturers, importers or installers of Fiscal Electronic Devices and Fiscal Systems;
2. Institutes, laboratories or institutions which are competent and authorized for testing and verifying the fulfilment of technical and functional requirements set out by specific requirements;
3. The Tax Administration of Kosovo, namely the Committee for Authorization of Economic Operators.

Article 3 – Abbreviations
1. For the purposes of this document, the abbreviations below shall have the following meanings:
   1.1. FCR – Fiscal Cash Register;
   1.2. TAK – Tax Administration of Kosovo;
   1.3. FD – Fiscal Document
   1.4. EMC - Electromagnetic Compatibility;
   1.5. E-POS – Electronic Point of Sale;
   1.6. EPROM – Erasable Programmable Read Only Memory;
   1.7. ESD - Electrostatic Discharge;
   1.8. LPG – Liquid Petroleum Gas.
   1.9. GPRS - General Packet Radio Service;
   1.10. CAEO - Commission for Authorization of Economic Operators;
   1.11. EDC – Electronic Dispenser Controller;
   1.12. CC – Crypto Card, Secure medium for secure encryption (encryption keys);
   1.13. MC – Memory Card;
   1.14. SCM – Secure Crypto Module, external or internal hardware device for data encryption;
   1.15. MoF – Ministry of Finance;
   1.16. FCRMU - Fiscal Cash Register Management Unit;
1.17. **PC** – Personal Computer;  
1.18. **FED** – Fiscal Electronic Device;  
1.19. **FP** – Fiscal Printer;  
1.20. **POS** – Point of Sale;  
1.21. **PROM** - Programmable Read Only Memory;  
1.22. **DFR** – Daily Fiscal Report;  
1.23. **ROM** - Read Only Memory;  
1.24. **POS** – Fiscal System  
1.25. **TT** – Tax Terminal;  
1.26. **VPN** – Virtual Private Network;  
1.27. **ECJ** – Electronic Controlling Journal (memory card);  

### Article 4 – Definitions  

1. For the purposes of this document, the definitions below shall have the following meanings:  
   1.1. **2D Barcode** – Electronic signature, featuring visual data uniquely linked to a Fiscal Document.  
   1.2. **Fiscal Document** – Document printed by FED, signed with encrypted 2D barcode;  
   1.3. **Firmware** – Built-in software for operation of FEDs;  
   1.4. **Carcass** – Special memory or space in the framework of the fiscal memory for recording interventions in FED’s case;  
   1.5. **Receipt for receipt** – Transmission of data from FED/FS to TAK server:  
      1.5.1. at the time of transaction;  
      1.5.2. at a predetermined time; and  
      1.5.3. on demand.  
   1.6. **TAK server** – A computer system that receives/sends encrypted commands and data to FED/FS;  
   1.7. **Fiscal System** – Type of FED with fiscal memory for specific use;  

### Article 5 – Legal Basis  

1. Article 13, paragraph 6 of the Law No. 03/L-222 on Tax Administration and Procedures authorizes TAK to require records of supplies electronically and set specifications with regard to types of FEDs to be used for such recording. We cite:  
   “6. TAK may require that all supplies made by all or certain types of persons be recorded by electronic means (fiscal electronic device) and may establish the specifications of the types of electronic machines which shall be used for such recording. In the case of supplies made by certain taxable persons involving transactions which are not recorded by electronic means, TAK may require such taxable persons to issue receipts in a manner prescribed by TAK. All businesses engaged in economic activity who are required to utilize fiscal electronic devices for recording transactions related to their economic activity must issue a receipt to the
customer that complies with the technical specifications for receipts as described in applicable administrative instructions."

2. Administrative Instruction MF - No. 02/2018 on the Use of Fiscal Electronic Devices and Systems sets out rules and procedures regarding selection, administration, installation and use of FED and Software during the conduct of economic activities across the territory of the Republic of Kosovo.

**Article 6 – Committee for Authorization of Economic Operators**

1. The Director-General of TAK establishes a professional Committee within TAK, vested with responsibility for reviewing requests for authorization of Economic Operators, Laboratories for certification of FED/FS, FED/FS Technicians as well as issuing decisions on relevant equipment upon successful passing of all tests for specific models of FED/FS.

2. CAEO will carry out the verification and take all appropriate measures to meet the criteria of each FED/FS model to certify and license them so that they can be used by any taxpayer obliged to possess FED/FS.

3. When necessary, CAEO will cooperate with all departments of TAK and the bodies responsible for the supervision, monitoring and/or licensing of any other electronic, electrical or electronic-mechanical subsystem which can be connected to or communicate with FED/FS in order to provide them the data necessary for proper functioning and with a view of forming a final judgment and making an appropriate decision on the licensing or non-licensing of a particular FED/FS model.

4. When issuing a decision on certification of a FED/FS model, CAEO will take into account the following:
   4.1. a prototype sample of FED/FS specific model meets the technical and functional characteristics set out in this document;
   4.2. the interested party (manufacturer, importer or seller) has trained personnel that enables the servicing and maintenance of FED/FS, as well as provides proof of supply with spare parts as defined by a sub-legal act;
   4.3. the interested party (manufacturer, importer or seller) has no financial difficulties and can ensure a sustainable business operation;
   4.4. during production or during any type of import, the committee may verify the compliance of FED/FS with the prototype sample provided during the certification process.

5. The CAEO is entitled to set the test procedures for models subject to licensing for institutions or other academic bodies or organizations with the appropriate knowledge and laboratory equipment for testing as well as cooperate with them on any related matter or technical assistance. The assigned institution or academic body must prepare a special report for the CAEO regarding any conducted test. The cost/expenditures incurred as
result of such tests are borne by the interested party (manufacturer, importer or seller) of the FED/FS, or the owner of a particular FED/FS.

6. The CAEO is entitled to examine every aspect deemed necessary for proper decision-making and, following the issuance of the appropriate license, to review whether the obligations that derive from the abovementioned cases (4.2, 4.3 and 4.4) are met in all cases. For this purpose, the interested party - applicant (manufacturer, importer or seller) must provide to the CAEO any additional information requested. The interested party - bidder (manufacturer, importer or seller) of an approved/licensed FED model is obliged to support with spare parts their approved sample for at least five (5) years from the last date the FED/FS was sold in the Kosovo market and make it immediately available to the Tax Administration of Kosovo and CAEO whenever such action is deemed necessary for audit purposes.

Article 7 - Authorization of Fiscal Electronic Device and Tax Terminals models for use in the Republic of Kosovo

1. FED and TT models for use in the Republic of Kosovo have to be manufactured according to the technical and functional requirements set out in this document.

2. CAEO has the competence to approve various FED models as well as issue certifications with a number registered for approved models. In order to verify the continuity and consistency with the certified original version, these approved models must be recertified by CAEO every 4 (four) years. Only models possessing such certificate can be sold and installed in the Republic of Kosovo.

3. When applying with the CAEO for approval of a model, manufacturers/importers must provide one device of that model and the following documents:
   - User manual;
   - Service manual;

4. Testing for certification of compliance with Technical and Functional requirements:
   4.1. are carried out by Institutes or Laboratories authorized by TAK, possessing relevant knowledge and necessary laboratory testing equipment. Economic Operators are obliged to provide to the Institute (Laboratory) any technical documentation related to the testing of the equipment. At the end of testing, the Authorized Institutes or Laboratories prepare a report on test results and submit the same to CAEO;
   4.2. for versions of the program of an approved model, only functional tests are performed;
   4.3. if the fiscal device that is being tested has an interface to connect with the measuring equipment or measurement systems (e.g. fuels, etc.) these devices are approved as a fiscal system. FED which is a part of the fiscal system for specific sectors has special requirements, which are presented through special specifications for the points of sale in specific sectors (for fuel companies, retailers);
   4.4. if the fiscal device that is being tested has an interface for connection with other peripheral devices such as barcode scanners, magnetic card readers etc., these peripheral devices may not change the functions of fiscal device. This is verified by functional testing.
Article 8 - Authorization of suppliers of Fiscal Electronic Devices/Fiscal Systems in the Republic of Kosovo

1. The Administrative Instruction on the use of FED/FS stipulates that FED/FS must be sold and installed through an Authorized Operator (manufacturer, importer or installer). Any installation, repair or modification of a FED/FS must be carried out by persons authorized to make such installations, repairs or modifications.

2. Recognition of Authorized Operators and granting of licenses shall be the competence of CAEO. Preparation of the proposal for certification of a model (prototype) of FED/FS is carried out by the Authorized Operator. Recognition of Authorized Operators and granting of licenses is completely different from certification for allowing the use of FED/FS.

Article 9 - Use of certified devices, supplied and installed by licensed Economic Operators

1. Retail transactions carried out in Kosovo in accordance with the applicable legislation must be recorded in FED/FS.

2. The term FED includes those electronic devices such as fiscal cash registers and fiscal printers. The FED and/or FS aims to record and transmit data to the TAK server. The devices are used as stand-alone unit or incorporated into fiscal systems for issuing fiscal receipts. Issuance of fiscal receipts does not depend on the method of payment (cash payment, credit card payment or equivalent means of payment, e.g. by check, etc.). Data must be recorded simultaneously in the operative memory and in the ECI, as well as be printed in the fiscal receipt.

3. FED/FS must be equipped with a Secure Crypto Module (SCM) as a hardware unit and a Crypto Card (CC). SCM aims to encrypt fiscal data which, through TT, will be transferred from FED/FS to the TAK server. The purpose of CC is to enable a secure connection between the FED/FS and the TAK server for the purposes of information exchange. FED/FS should be able to respond to all on-demand requests for various information from the TAK server (such as fiscal receipt, x-report, etc.).

4. FED/FS must be equipped with an external or integrated TT. "Integrated TT" means a separate hardware module installed within the FED/FS case and linked with the main FED/FS module by means of cables or connectors, or may be a separate hardware module incorporated in the FED/FS functionality in a firmware and, as an integrated TT, utilizes all FED/FS resources. The purpose of this terminal is to transfer reports from FED/FS to the TAK information system. The totals of data stored in a day's operating memory are stored in the fiscal memory after ending the daily fiscal report.

5. FED/FS users may use only equipment certified, supplied and installed by Licensed Operators to provide:
   5.1. complete and accurate recording of FED/FS transaction details;
   5.2. transfer of FED/FS fiscal memory contents to the TAK system; and
   5.3. to rule out any manipulation of data during and after transaction recording.
6. Before a FED/FS can be installed and registered for operation, the FED/FS user should, together with the licensed Economic Operator, sign a written contract for servicing and repair of the certified FED/FS model. The licensed Economic Operator places the identification label on the FED/FS box (case).

7. The identification label at the beginning of use should contain the following information:

<table>
<thead>
<tr>
<th>CE Voltage 230 V</th>
<th>Economic Operator XXX</th>
<th>Model XXX</th>
<th>Serial Number XXX</th>
<th>No. of Licence by TAK XXX</th>
</tr>
</thead>
</table>

8. Installation of FED/FS before commencement of transaction recording.
   The process of installing certified FED/FS is conducted after receiving adequate on-the-job training from the device supplier. The label of periodic control (self-destructive sticker) is placed on the device in a visible place where it cannot be damaged during use. An electronic request is sent by FED/FS to the TAK server for registration and approval. Upon approval of the request, the normal operation of FED/FS and the exchange of secure data with the TAK server, as set forth in Article 20, paragraph 4 of the Administrative Instruction No. 02/2018 on the Use of Electronic Devices and Fiscal Systems in the Republic of Kosovo will be made possible.

9. Initial and periodic controls, as well as the form of the label of periodic control verify correct operation of FED/FS.

10. Periodic control of FED/FS shall be carried out as provided for in Article 20, paragraph 7, of Administrative Instruction No. 02/2018.

11. Before use, the label of periodic control shall be placed on the FED/FS to ensure that the device is operating in accordance with the specifications set forth in this document. This inspection must be carried out before the expiry of the period set forth in Article 20, paragraph 7 of the Administrative Instruction No. 02/2018, but not earlier than forty-five (45) days before the end of this period.

![Fiscal Electronic Device](image)

- **Shape:** square;
- **Side dimensions:** > 40 mm;
- **Colour:** Green with large black letters;
- **Under the text Fiscal Electronic Device,** the FED/FS identification number is set;
12. If the FED/FS does not pass the periodic inspection, the authorized technician must place the label of negative periodic control (label sample given below) in a visible place on the device. Likewise, an informational letter should be sent to the Tax Administration of Kosovo, namely the FCRMU.

![Label Sample]

- **Shape:** square;
- **Side dimensions:** > 40 mm;
- **Colour:** Red with large black letters and a diagonal through the middle of it;
- **Font:** Bold, size 5 mm;
- **Under the text Fiscal Electronic Device,** the FED/FS identification number is placed;
- **Under the text DOES NOT WORK,** the seal should be put on the ellipse identifying the Economic Operator and the technician responsible for carrying out the control;
- **Material:** adhesive that cannot be removed without being damaged while attempting removal.

The date and time when FED/FS was discontinued should be noted in the accompanying booklet.

13. A special accompanying booklet must be kept by the taxpayer for each FED/FS, recording all interruptions of operation, all controls, all maintenance/repairs as well as all other actions carried out at FED/FS.

14. The 2D barcode represents the electronic signature of the printing of fiscal documents, and is stored in the FED/FS of ECJ. Graphic information of the 2D barcode is generated by SCM.

The contents of the 2D barcode will be as follows:
- 2D barcode is of the QR code type;
- The printed size of the 2D barcode must be at least 12 mm x 12 mm;
- The printed 2D barcode cannot contain photos or logos;
- Fiscal Number/Unique Identification Number;
- Serial number of FED/FS;
- Date and time of printing the fiscal receipt;
- Fiscal receipt number;
- Total value of the fiscal receipt;
- Electronic signature (encryption of data in the fiscal document, e.g. 47d6789264c3bf901e30af79108feaa8).

**Article 10 - Fiscal receipt**

1. A fiscal receipt is a written document, printed by FED/FS which records the sale of goods and/or services at the point of sale for the final customer. The special features of the fiscal receipt (as well as any other fiscal document) are the fiscal logo and 2D barcode signature generated by SCM. Other features are set out in the annexes attached to this document.

2. The fiscal receipt must contain at least 18 characters per row printed and must end with a 2D barcode generated by the SCM and the fiscal logo. The fiscal logo is defined in Annex 1. The content of the fiscal receipt is described in Chapter 2. Examples of fiscal receipts are provided in Annex 2 to this document.

**Article 11 - Daily Fiscal Report**

1. **Daily Fiscal Report (DFR)** - is a paper document issued by FED/FS which is certified by the Tax Administration. The DFR is a document in which it is registered the summary of sales/purchases of goods or services at a point of sale, regardless of the payment method. The main goal of the summary is that the data on total turnover and VAT during the day are to be printed and registered into the fiscal memory of FED/FS. Prior to printing this report, a 2D barcode must be generated by SCM.

2. **Fiscal logo** - the DFR must end with the fiscal logo. The content of the DFR is described in Chapter 2 of this document, while examples of DFR from FED/FS are provided in Annex "A" to this document.

3. **Additional Modes and relevant reports of Fiscal Electronic Devices/Fiscal Systems**

   In addition to the Recording (R) mode, every FED/FS has to also work in the following modes:

   3.1. **Report reading mode (X)** - Each FED/FS must allow reading and printing of the current data that were accumulated during the day and data registered in the fiscal memory.

   3.2. **Daily Fiscal Report mode (DFR)** - Each FED/FS must allow reading and printing of the summary of the final data accumulated during the day and writing of a summary of the data in the fiscal memory. The Daily Fiscal Report (DFR) is created in this mode.
3.3 Programming mode (P) - Each FED/FS must enable programming of necessary data in it. Most of the data have to be programmed only after the DFR in order to enable the next reports to be valid.

The fiscal printer is a FED with all relevant features and is managed through an application software.

In this mode, in fiscal device one can:

a) record the taxpayer data, which must be shown in the fiscal receipt. For this function, the logic program (FW) must enable the recording in fiscal memory of the unique identification number/taxpayer's fiscal number, name, and the serial number of the device.

b) Program the tax rates. Thus, “A” implies the excluded tax rate, whereas letters “C” to “E” are tax rates provided by the Law on VAT. For taxpayers who have no obligation to pay the VAT, the VAT tax rate for fiscal receipts that will be used will be zero (0), letter “C”, but not excluded group. Change of a tax rate can only be performed once it is concluded the DFR and FED/FS is in the servicing mode. These changes are recorded in fiscal memory with a special counter for changes of tax rate.

3.4 Fiscal memory content transfer mode - The FED/FS in this mode must have the option of transferring the content of the fiscal memory to PC.

During the approval process, the content of the fiscal memory is controlled through a PC program which ensures that the content of fiscal memory is correctly recorded in a file on the disk of PC. In addition, this program must give the possibility to display on the PC monitor the content of fiscal memory, in a read-only form.

If additional hardware is needed to transfer the content of fiscal memory, then they must be supplied by the manufacturer. The detailed description on the usage of the reading function must be written in the manual.

The technician authorized for servicing the FED/FS is obliged to provide additional hardware and software and service any time it is required by TAK.

To administer:
- Items:
  - Item code;
  - Designation of goods and services;
  - Price.
- Discounts;
- Methods of payment;
- Administer graphics (taxpayer's logo for placement on fiscal receipt, if the device provides this possibility);
- Administer serial ports of fiscal device for their programming to connect with accompanying devices, such as barcode scanners, scales, payment terminal with credit cards, etc.
4. **Programming the date and time**
Logical program (firmware) prohibits modification of the date until the date of the last daily report that is recorded in the fiscal memory. It allows programming of legal time within the boundary of only +/- one hour, only after concluding the DF Report.

5. **Other modes**
Each FED/FS must allow its functional testing by enabling a connection with a personal computer or with other equipment.
CHAPTER 2
FUNCTIONAL REQUIREMENTS

Article 12 – Functional requirements for Fiscal Electronic Devices/Fiscal Systems

1. General requirements for Fiscal Electronic Devices/Fiscal System
All FED/FS that are used for recording and storing electronic fiscal data, as defined under the Administrative Instruction (MF) No. 02/2018 on the Use of Fiscal Electronic Devices and Fiscal Systems, must contain a work memory and a fiscal memory. The data must be recorded and stored in the work memory and in fiscal memory regarding the goods that were sold and the services provided to the clients, allowing generation of fiscal reports in an automatic manner as it is required by the abovementioned Administrative Instruction.

FED/FS should have an integrated firmware which, according to this document, will provide the usual functioning for registering trade operations on the sale of goods and services, control of the printer, display, keyboard, tax terminal and other peripheral equipment. Integrated firmware must provide functions for controlling the recording of data into the fiscal memory. This integrated firmware should be stored in a non-volatile type of memory (a memory which stores the data without electricity) and the FED/FS’s construction should guarantee that it is impossible to erase, change or replace the firmware.

FED/FS must be able to work in the following conditions: online (on-demand) and offline. The FED/FS must meet the CE international standards.

2. Reports
The FED/FS should provide daily, monthly, and other periodic reports of recorded sales.

3. Data safety
FED/FS must ensure safe protection of data that is stored in the fiscal memory and ECJ and should make impossible the deletion or change of the data in the fiscal memory and ECJ.

4. Control from tax officials
FED/FS must provide functions which will allow tax officials to print/generate the data stored in the fiscal memory from FED/FS’s keyboard and TAK server.

5. Overflow in recording mode
If overflow occurs in recording mode, the FED/FS must be blocked until a DFR is printed and the accumulated data are stored in the fiscal memory and it should transfer the data automatically to TAK after the closure of each "Z" report.

6. Periodic reports
FED/FS should provide the functions for generating periodic reports from the Fiscal Memory, when:
   a) The value of the accumulated turnover for each of the VAT rates for a period not greater than 199,999,999,999.99;
   b) The value of total accumulated turnover is not greater than 199,999,999,999.99;
FED/FS must provide the test mode in order to check that all functions related to the fiscal memory operate without errors and problems. The device will also ensure a function for printing the checksum of the integrated firmware.
7. **Fiscal Electronic Device/Fiscal System in cases of power outage**

If there is power outage during FED/FS operation, then, when the power gets back, the operation has to continue automatically from the point where it was interrupted. If the power is off during printing, a special line of "POWER FAIL" must be printed when the power supply recovers and the last printed line must be printed once again.

8. **Currency used in the Fiscal Electronic Device/Fiscal System**

In the recording mode, the FED/FS shall be able to start to function in prices in integer numbers (000) with two digits after the decimal mark (type 0,00). The currency at all approved FED/FSs should be Euro (€).

9. **Sale or return (storno) of an item**

FED/FS should allow the sale or return/cancellation of items/services only if it is programmed in advance in the memory with a name and a letter for the appropriate VAT rate.

a) FED/FS should provide sufficient memory space for programming at least 500 items by names, prices, and VAT rates.

b) When items with a free (non-programmed) determination of prices are sold (non-programmed prices) they shall automatically be determined under a VAT rate of the item.

10. **Procedures for returning (storning) items sold through the Fiscal Electronic Device/Fiscal System**

Return (storno) of an item upon the issuance of the fiscal receipt shall be possible only if the item is replaced with another item that has the same VAT rate as the returned item. The newly bought items should have the same or a higher price compared to the item returned. If this is not possible, the return of an item shall be possible only if the original fiscal receipt is returned. The returned item should be recorded in a special book.

11. **VAT Rates**

FED/FS must enable automatic calculation of VAT for at least five different VAT rates. Every VAT rate shall be marked with a Latin letter: "A", "B", "C", "D", "E". The rate marked with letter "A" is exempted from VAT (VAT exclusive). Percentage of VAT rates should be programmed and stored into the fiscal memory prior to FED/FS registration. Change of a tax rate can be done only after the DFR is concluded and the FED/FS is in the servicing mode. Such changes are recorded in fiscal memory through a special counter for changing the tax rate up to twenty (20) times. FED/FS on turnover for different VAT rates on sold/returned goods cannot have negative value.

**Note:** Letter "B" sets the tax rate of 16% VAT, which as of 01.09.2015 is not applicable.

12. **Date of the Fiscal Electronic Device/Fiscal System**

When a change to the FED/FS's current date is made, it shall check if the date is correct. The registered date cannot be earlier than the last registration in the fiscal memory or in ECJ. In case of attempting to register an earlier date, FED/FS shall be blocked until the correct data is registered. If the registered date is delayed by more than one day from the current date in FED/FS, the FED/FS will request confirmation for registration with the purpose of avoiding typing errors.

13. **Meters of the Fiscal Electronic Device/Fiscal System**

The Daily Report registers all FED/FS meters in fiscal memory. Following the DFR, the FED/FS's meters should start the count from "1". Meters with special requirements constitute
14. **Format of the daily fiscal reports meter**
The meter for DFR should be at least with four (4) digits.

15. **Fiscal Electronic Device/Fiscal System’s documents meter format**
The meter for documents issued by FED/FS should contain at least eight (8) digits.

16. **Fiscal Electronic Device/Fiscal System in case of error**
If the FED/FS notices an error, it shall automatically prevent further action until the error is rectified.

17. **Reports of the Fiscal Electronic Device/Fiscal System**
FED/FS should provide data generation for periodic reports (daily and on demand) on the VAT turnover amounts and VAT amounts only for each different VAT rate (at least four).

18. **Control functions of the Fiscal Electronic Device/Fiscal System**
When, during the recording mode, the maximum accumulation figures are achieved, FED/FS should have the capacity to block the FED/FS until a DFR is printed and the data are stored into the fiscal memory and should transfer the automatically to TAK after the closure of each "Z" report. In such cases, there should be the possibility of providing two daily reports for the same day.

19. **Fiscal Electronic Device/Fiscal System when the printing mechanism is out of order**
FED/FS should prevent recording of transactions if the printing mechanism is out of order or there is no paper in the device.

20. **Fiscal Electronic Device/Fiscal System when the fiscal memory is out of order**
If the Fiscal Memory is out of order or its capacity is full, the FED/FS must interrupt its work and prevent any further operation. In this case, it is required the intervention by the authorized technician.

21. **Other alternatives for electricity supply**
The FED/FS must have rechargeable battery or other electric power supply in the case of power failure. If the power goes off during FED/FS operation, the operation has to automatically continue from the point when it was interrupted during the printing. The FED/FS must print a special line containing “POWER FAIL.”. After the power comes back on the last printed line is printed once again.

22. **Printing the Daily Fiscal Report when there is no transaction**
Each FED/FS must be able to generate a DFR even if no daily transaction has taken place during the last twenty-four (24) hours. The FED/FS must oblige the FED user to develop a DFR in cases when more than 24 hours have passed since the last report.

23. **Fiscal Electronic Device/Fiscal System equipped with an Electronic Controlling Journal (Memory Card)**
Following the implementation of the ECJ, any information written in this journal should be followed by the automatic reading of the control and the confirmation that the data has been correctly stored. If the data in the ECJ is corrupted, the FED/FS must block the recording mode.
24. Multilanguage parameter
The FED/FS must have a Multilanguage parameter. The parameter must have two (2) states. Depending on this state, the FED/FS has to work in Albanian language and in Serbian language. It should be possible to change this state after every fiscal receipt and after every report. The FED/FS messages, the item names, the words in the header and in the footer must be changed depending on this parameter. The alphabet letters must be Latin including additional special characters for Albanian and Serbian languages.

25. Confirmation from the Fiscal Electronic Device/Fiscal System
If the value of the transaction is one thousand Euros (€1,000) or more, FED/FS must automatically display a window through which the FED/FS user must confirm whether the transaction is correct or incorrect.

Article 13 – Requirements for the fiscal memory

1. Special module
The construction of the FED/FS must include a special module called "Fiscal Memory". This module must be closed as a module and must be closed in the construction (case) of the FED/FS. The module shall provide non-volatile memory space (memory which stores data without power supply) for the data stored in it for not less than ten (10) years. The manufacturer or importer is obliged to provide software programs for regenerating the information stored in this module.

2. The capacity of the fiscal memory
The capacity of the Fiscal memory shall be sufficient to store at least one thousand eight hundred and fifty (1,850) DFR of FED/FS. Sector-specific FEDs (e.g. retailing of fuel) allow for structural changes to the content and physical capacity of FED’s fiscal memory, without compromising the integrity of records and enabling a capacity that is approximately as high as the minimum number of RFDs. The DFRs must have a fixed structure. When the number of the remaining daily fiscal reports in the fiscal memory is equal to or less than fifty (50) then each DFR of the FED/FS must have printed on it the information about the number of the remaining DFRs for which there is available space in fiscal memory. The FED/FS will prohibit any further operation when there is no more storage capacity.

3. Information recorded at the fiscal memory prior to commencing the work
The FED/FS has to be put in function only after the following information is programmed into its fiscal memory:
   a) ID number (fiscal number/unique identification number) of the taxpayer (13 characters);
   b) VAT number (if the business is VAT registered);
   c) Address of the taxpayer;
   d) Serial number of the FED/FS, two characters for identifying the licensed operator, two digits that identify the type of licensed FED/FS and six (6) other digits of the serial number of the device;
   e) Date, hour, and minute when the FED/FS was put into function;

For points b, c, (as a group) at least 20 changes must be enabled.
It shall be impossible to change the above information during the operation of the FED/FS.

4. **The data stored into the fiscal memory**
The following data related to the DFR, periodical reports and information for the date of commencing the operation will be stored in the fiscal memory:
   a) Number of DFR (XXXX - 4 digits);
   b) Date of the DFR (XX XX XX - 6 digits), in the format: dd mm yy;
   c) From the DFR, the turnover of the daily sales for at least four (4) VAT rates up to the value 19,999,999.99;
   d) From DFR, the value of the daily taxes for each VAT rate. The maximum value of tax for each VAT rate shall correspond to the maximum value of the daily sales for each VAT rate;
   e) From DFR, the number of the issued fiscal receipts in the recording mode;
   f) Message for the loss of turnover due to Memory Interruption;
   g) VAT rates and their changes;
   h) Place of the decimal point in the item price and in its registry (history);
   i) Date, hour, and minute when the FED was fiscalised;
   j) Payment method.

5. **Failure of operation of the work memory**
When the daily turnover is erased or lost from the FED/FS memory due to malfunctioning, the FED/FS has to write in Fiscal Memory the registry with information on the date, hour and minute of the regeneration process. It also counts this event by setting a special counter for memory failures. During the printing of the DFR, the FED/FS must print “MEMORY INTERRUPTION”, COUNTER XXXX, dd, hh, mm”.

6. **Structure and control on the information recorded in the fiscal memory**
Each data which is stored in the fiscal memory must have a fixed block structure containing a checksum for the block. The checksum guarantees that the data in the block are not changed. Each recording in the fiscal memory is followed by a reading and confirmation that the data were correctly stored. If a mistake is found in the data, the FED/FS must block the recording mode.

**Article 14 - Requirements of the Fiscal Electronic Device/Fiscal System for displaying the data and for printing**

1. **Printing mechanism**
FED/FS shall have an alphanumeric printing mechanism which simultaneously allows printing of a receipt for customers. Any printing from the print mechanism implies an identical recording to the Electronic Controlling Journal.

2. **Forms of Electronic Controlling Journal (memory card)**
It is allowed that the information for the ECJ which is generated simultaneously with the one for the customer be stored in a non-volatile memory (type: SD, mini SD or micro SD) with a capacity of at least 4GB. The ECJ stores the copies of all that are in hard copy documents or documents in electronic format which can be printed at any time. This module will not allow any changes to the data already stored. The DFR can be printed by the ECJ whenever required.
After printing, the ECJ is not deleted. This enables the ECJ content to be printed at any time when this is needed by selecting the RFD number or its date.
In this case, each fiscal receipt shall contain the RFD number which also consists of its number.
If this module is a standard SD card, then it must be protected from modification, deletion, etc. by implementing protection mechanisms available for standard SD cards.

With this type of ECJ, the FEDD/FS can provide a separate printing for:
- Each fiscal receipt;
- Each DFR;
- Periodic reports for defined periods;
- The numbers of the first and last DFRs stored in ECJ;
- The memory card should contain a history of all specific data since the FED/FS's functional start;
- When the memory card capacity is full, FED/FS locks its operation until it is replaced;
- The user should not have access to the memory card;
- In the absence of an ECJ, the FED/FS should not be functional;
- The FED/FS, through a message, should send a warning on the remaining capacity of the ECJ, if the remaining capacity of the ECJ is less than 5% of its total capacity during RFD printing.
- ECJ will continue to exist until FED/FS writes the turnover on another empty ECJ. In this case, the old module will only serve to read its information from that FED/FS in read-only mode.

3. Minimal limit of characters on a printed document
Each document printed from the FED/FS shall have at least eighteen (18) characters, as well as the incorporation of the relevant elements of the fiscal receipt per printing line on a paper with the width of at least twenty-eight (28) mm and it must contain:

a) Header of the document with no less than one hundred fifty (150) characters (empty lines are not printed) that are used for:
- Fiscal number of taxpayer/ Unique identification number;
- VAT number, if applicable;
- Name of the taxpayer;
- Address of the taxpayer;
- Name and address of the unit or, when there are no units, the text “movable shop”;
- In the unit’s network the FED/FS local number (at least 2 digits) and only for fiscal receipts, operator’s name and operator’s number;
- Other necessary data.

b) Footer of the document with:
- Incremental number of document;
- Date, hour and minutes of issuance;
- FED/FS’s identification number.
- Serial number of the fiscal memory;
- Until the FED/FS is fiscalized it shall print on each document “NON-FISCAL RECEIPT”.
- When the FED/FS is fiscalized it will print on the last line of the customer receipt, on the last line of the DFR and on the last line of all reports from the fiscal memory the text “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 necessary only one copy of a fiscal receipt is allowed to be printed. In this case, the copy will be marked as "COPY" printed in double width font. The copy is a non-fiscal receipt.

- 2D Barcode;
- Free text.

4. Printing of a fiscal receipt
Each FED/FS must provide the possibility to print the fiscal receipt for the supplies made for each client. The fiscal receipt is issued in one original copy and is maintained in the ECJ. The copy of the original receipt can also be printed at any time as needed (In this case this copy will be marked as "RECEIPT COPY").

The fiscal receipt must be legible and contain the following data:

- Header of the receipt;
- FED/FS's ID with at least two (2) digits in case more than one FED/FSs are installed in one location;
- Operator’s name and number;
- Sequential number of issued receipt;
- Date and time of the transaction;
- At least one line per item, amount multiplied by the unit's price, name of the item or service or its abbreviation, amount of the quantity of supply and the VAT rate marked with a specific letter for each item supplied. When the amount is one, it is possible not to indicate both the quantity and the price;
- Percentage (or value) of the discount and its amount with minus sign or percentage (or value) of increase, if any, per article;
- Subtotal amount, percentage (or value) of discounts on it and its amount with minus sign, excess percentage (or value) if any;
- Total amount to be paid;
- Amounts paid in different methods;
- Tax amounts by different active tax rates;
- Total amount without the tax;
- Footer of the receipt/document.

Between the lines with the text "FISCAL RECEIPT" and fiscal logo it is printed an incremental number of the fiscal receipt of the customer/client issued during the day. Examples of fiscal receipts are given in the annexes at the end of this document.

5. Daily Fiscal Report (DFR) must 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 FED/FSs “drawer”;
  - Count and amount of price increase;
  - Count and amount of price decrease;
  - Total net amount of turnover including VAT;
  - Type of payment and amount per each type of payment;
  - Total net amount in cash of turnover including VAT;
  - Received amount of cash (by manager);
- Paid amount of cash (to manager);
- Total amount of cash in drawer.

- Part 2 of the report:
  - VAT rate A
  - Total turnover per rate
  - Turnover without VAT
  - VAT
  - Total turnover per rate
  - VAT rate C
  - Turnover without VAT
  - VAT
  - Total turnover per rate
  - VAT rate D
  - Turnover without VAT
  - VAT
  - Total turnover per rate
  - VAT rate E
  - Turnover without VAT
  - VAT
  - Total turnover per rate
- Excluded from VAT;
- Amount;
- Amount;
- Amount;
- Amount;
- Amount;
- Amount;
- Amount;
- Amount;
- Amount;
- Amount;
- 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;
- Total accumulated amount of turnover including VAT for FED/FS since fiscalization;
- Total accumulated amount of tax (VAT) due for FED/FS since fiscalization.

- Part 3 of the report:
  - Text "FED/FS is cleared";
  - DFR number in fiscal memory;
  - Count of empty DFR in fiscal memory.

- Footer of the document.

Example of a DFR is given in the annexes at the end of this document.

6. Detailed periodic report

Printing of a detailed periodical report from the fiscal memory shall include:
- Header of the document;
- Name of the report;
- Number of commencing the date of the period;
- Number of the end of date of the period; and
• date, hour and minutes of fiscalization.
• Part 1 of the report contains:
  • Sequential number of relevant VAT rate and DFR number;
  • Date, hour and minutes when VAT rates are registered;
  • Position of decimal mark;
  • All active VAT rates and their values.

• Part 2 of the report
  • Sequential number and DFR date;
  • Count of fiscal receipts;
  • Turnover according to VAT rate A  amount;
  • Turnover according to VAT rate C  amount;
  • Turnover according to VAT rate D  amount;
  • Turnover according to VAT rate E  amount.

Repeat for all active VAT rates

• Tax (VAT) due for payment according to VAT rate  amount;

Repeat for all active VAT rates

• Total amount of turnover including VAT for DFR;
• Total amount of tax (VAT) that must be paid for DFR.

Repeat part 2 for all DFRs with these VAT rates on the period.

Repeat part 1 and 2 for all VAT rates if VAT rates have changed in period.

• Part 3 of the report contains:
  • count of DFR in the period;
  • total amount of turnover including VAT for the period;
  • total amount of tax (VAT) that must be paid for the period;
  • count of fiscal receipts in the period;
  • turnover according to VAT rate A  amount;
  • turnover according to VAT rate C  amount;
  • turnover according to VAT rate D  amount;
  • turnover according to VAT rate E  amount;

Repeat for all active VAT rates in the period

• tax (VAT) that must be paid according to VAT rate B  amount;

Repeat for all active VAT rates in the period

• Footer of the document.

The example of detailed periodic report from the fiscal memory is provided in the annexes at the end of this document.
7. Brief periodical report
Printing of a brief periodical report shall include:
- Header of the document;
- Name of the report;
- Number of the start of the period;
- Number of the end of the period;
- Date, hour and minutes of fiscalization;
- Part 1 of the report:
  - Count of DFR 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 according to VAT rate A amount;
  - Turnover according to VAT rate C amount;
  - Turnover according to VAT rate D amount;
  - Turnover according to VAT rate E amount.

Repeat for all VAT active rates in period

- Tax (VAT) due according to VAT rate D amount;

Repeat for all VAT active rates in period

- Footer of the document.

The example of detailed periodic report from the fiscal memory is provided in Appendix “B” to this document.

8. Initiation and generation of reports (on demand) by TAK server
TAK server may, at any time, establish communication (on demand) with FED/FS and may request information related to:
- Details of the fiscal receipt;
- Brief periodic report;
- Detailed periodic report;
- Daily fiscal report;
- Report “X”; and
- Total of fiscal receipts.

9. Report that is transmitted to the TAK system
In a special mode, the FED/FS will provide the possibility to submit a periodic report to the Tax Administration server through the TT. The requirements for this periodic report are described in Article 13 of these functional requirements. The successful transmission of this report will be concluded with automatic printing of its summary containing:

- Header of the document;
- Name of the report;
- Start date of the period;
- End of the period;
- Date, hour and minutes of fiscalization;
• Part 1 of the report:
  • Count of DFR 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 according to VAT rates amount;
  • Tax (VAT) due according to VAT rates amount;
• Number of RAM resets;
• Manner of payment (cash, card, etc.);
• Text “Transmission OK” if the transmission was successfully completed, or the text “Transmission not OK” if the transmission was not successfully completed.
• Footer of the document.

Example of the report printed by FED/FS after successful transmission of a periodic report to the TAK server (through the TT) is given in Appendix “B” to this document.

10. Currency of the document
All amounts registered or accumulated are expressed in EURO (€) or CENT.

11. Requirements that Fiscal Electronic Device/Fiscal System must comply with
FED/FS shall comply with the following requirements:
• It is allowed to print more information if this will enhance the functionality and user friendliness of the FED/FS;
• It is permitted not to print some parameters when their value is zero and the document is legible;
• When a report of items is printed, it is necessary to print the specific character of VAT rate.

12. Data printing
12.1. Thermal paper characteristics for Fiscal Electronic Device/Fiscal System
Data printing should be carried out on the strip (paper) of FED/FS, which stores the data for at least five (5) years according to the criteria for preserving the information 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/T/IL/86);
• Base paper Ph>7.
The FED/FS user is obliged to use the paper according to the specifications described above.

Article 15 – Requirements for Secure Crypto Module (SCM) and Crypto Card (CC)
Secure Crypto Module (SCM) is a hardware device which is used for encryption and signing of fiscal receipts, daily and periodic reports, before printing and sending them to the TAK server. SCM may be an external unit or a unit within the FED/Fiscal System.

SCM should contain the following parts:
• Processor;
• Memory;
• Crypto Card (CC).

Before finishing the printing of the fiscal receipt, daily and periodic reports, the data generated by FED/FS shall be forwarded to the SCM, which generates the unique 2D barcode, containing encrypted information for the content to be printed.

SCM should enable the generation of the unique 2D barcode for all documents, even when the communication with the TAK server is missing, i.e. signing of all the documents should work in the off-line mode as well.

SCM shall forward the data to the TAK server through the TT. SCM shall initiate communication through the TT for the establishment of the connection with the TAK server. TAK server, through the TT, communicates with the SCM. If there is no communication or the communication is interrupted between the FED/FS and SCM, the FED/FS shall interrupt its work and give error message.

Validity period of the CC is twelve (12) months from the date of installation. After this deadline expires, the FED/FS shall not work. FED/FS displays the message at least thirty (30) days prior to the expiration of the CC’s validity period.

CC is part of the SCM and it serves only for the storage of encryption keys. CC should be certified according to CC (command criteria) EAL 5+.

For the purpose of maintaining the system security standard, each CC is subject to change every twelve (12) months. The concerned Economic Operator shall be responsible for continuing the validity of the CC.

TAK shall prepare the relevant infrastructure regarding the form of communication between FED/FS and the server and provide all information on communication protocols and other technical issues.

15.1. Specifications of Crypto module
• Crypto module shall be used for 2D barcode signature of all documents printed by FED/FS.
• All the data generated by FED shall be sent to the Crypto module before the fiscal documents are printed, which return the unique 2D barcodes with encrypted data from the fiscal documents.
• Documents produced by the FED/FS shall be signed digitally by the Crypto module.
• The unique 2D barcode shall be sent to the fiscal device and printed in the fiscal receipt.
• Electronic signature of the fiscal receipt should be stored in the ECJ of the fiscal device.
• Crypto module shall sent encrypted data into the server infrastructure through the GPRS modem (Tax Terminal).
• Server should send messages to the fiscal device prior to the expiry of the Crypto Card’s validity.
15.2. Technical requirements

- It should have an available API (Application Programming Interface) for interaction with fiscal devices;
- The commands supported by crypto module should be:
  - Registration of fiscal devices;
  - Change of data for fiscal devices on the server;
  - Deregistration of fiscal device;
  - Planning of tasks;
  - Generation of “Z” - reports;
  - Automatic transfer of the total of each fiscal receipt;
  - Obtaining the details of each fiscal receipt;
- Receive the message that will appear in the fiscal receipt;
- Receive the message that will be displayed on “Z” - report.
- TCP/IP socked communication with server;
- The pair of RSA2048 keys is used;
- Symmetrical encryption AES is used;
- Special crypto module controller, using protected profiles;
- Compatibility EAL 5+ is used for crypto cards;
- Separate crypto medium encryption files (crypto files);
- The crypto medium may be changed.
Article 16 - Requirements for the Tax Terminal (TT)

1. **Readiness to receive data**
   TT is a device which enables two-way communication with:
   - FED/FS;
   - Crypto Module (CM); and
   - TAK Server.

   TT may be external or integrated.
   Internal TT uses FED/FS functionalities and resources.
   External TT, in addition to other functionalities, must have the possibility to communicate for seventy-two (72) hours in standby mode or four (4) communication hours through sessions with the TAK server, every five (5) minutes, as well as have a special place for placing the seal, which disables the access to it, without removing it.

   External TT should meet the following technical and functional characteristics according to internationally renowned CE standards for communication technology devices.

   The purpose of TT is to transfer and receive encrypted data and commands from FED/FS into the TAK’s information system and vice versa.

2. **Data transmission**
   TT should be equipped with a SIM card of a mobile telecommunication service operator, which will be dedicated only to the transmission of the data.
   TT must receive “Receipt for receipt” information, X reports, Z reports, which are generated by the FED/FS and are sent to the TAK’s server.
   TT may support even more VPNs, which are secured by the mobile telecommunication operator.
   TT should be able to send data to the TAK’s server at the time specified by the server.
   It should receive and send data from the server to the SCM and vice versa.
   It should receive promotional messages from the TAK’s server with a maximum length of 250 characters in the ASCII format. These messages shall be printed behind the text “Fiscal Receipt”.
   It should be able to receive systematic messages by the TAK’s server in a maximum length of 250 characters at the ASCII format. These messages shall be printed in every Z report.

   The transmission protocol will guarantee that the data are received properly at TAK server. In case of unsuccessful transmission, the system will attempt to resend the data when the secure link to TAK server is established.

   If a FED/FS is not able to establish communication with the server for a period of ten (10) days, the FED/FS will block the recording mode.

   FED/FS should have optional opportunities for distant Subscription without the need of intervention by the authorised Technician.

3. **Manner of communication**
   Communication must be conducted through GPRS system or any other advanced technology (3G, 4G, etc.), which must be based on TCP/IP protocol.
### Types of requests:

<table>
<thead>
<tr>
<th>No.</th>
<th>Name of the request</th>
<th>Description</th>
</tr>
</thead>
<tbody>
<tr>
<td>1</td>
<td>Send &quot;Z&quot; report to the TAK server</td>
<td>Sending data of the &quot;Z&quot; report automatically from the FED/FS to the TAK server at the closure of each day.</td>
</tr>
<tr>
<td>2</td>
<td>Send the content of &quot;X&quot; report</td>
<td>Request is initiated by TAK server on-demand.</td>
</tr>
<tr>
<td>3</td>
<td>Send actual fiscal receipt</td>
<td>Request is initiated by TAK server on-demand.</td>
</tr>
<tr>
<td>4</td>
<td>Report with specific requests supported by the server's communication services (CS)</td>
<td>Details of fiscal receipts</td>
</tr>
<tr>
<td>5</td>
<td>Real time verification of current situation of the FED/FS</td>
<td>TAK will initiate the request for status verification (active/passive) of the FED/FS (ping).</td>
</tr>
</tbody>
</table>

The format and information that will be sent to the TAK server must be in accordance with the fiscal receipt data and other fiscal documents described in this document and other documents that will follow after the implementation of the system for the management of Fiscal Electronic Devices.
CHAPTER 3
TECHNICAL REQUIREMENTS FOR USUAL FISCAL ELECTRONIC DEVICE

Article 17 – Basic Technical Requirements

1. Type of fiscal memory of the Fiscal Electronic Device
   FED must have non-volatile (memory that stores the data without having power supply) and non-erasable fiscal memory.

2. Duration of active use of Fiscal Electronic Device and Tax Terminal
   FED and TT must be suitable to operate up to 24 hours a day.

3. Real time clock
   The FED must have real time clock that is capable of keeping the accurate time for at least one thousand five hundred (1,500) hours without external power supply.

4. Securing data without power supply
   The FED must secure the data registered in non-volatile memory (with a backup memory) without external power supply for at least one thousand five hundred (1,500) hours.

5. Printing mechanism
   The FED must have alphanumeric printing display with a receipt letter. When out of paper, the FED shall be blocked.

6. Fiscal Electronic Device Display
   The FED must have alphanumeric display for operator and consumer with at least sixteen (16) characters.

7. Tax Terminal Indicators
   External TT must have indicators that will show the operator in which operation phase is the terminal for the moment.

8. Memory capacity for items
   The FED must have a memory for items with capacity for:
   - Programming at least five hundred (500) items with their names, prices and VAT rate;
   - Accumulative registers for the sold quality and turnover of each sold item.

9. Fiscal Electronic Device’s working conditions
   The FED must be able to operate at temperatures from zero degrees Celsius (0°C) up to forty (40°C) degrees Celsius. The FED which will be used in open air must be able to operate from minus fifteen (-15°C) degrees Celsius up to forty-five (45°C) degrees Celsius.
10. **Installation of fiscal memory**
Fiscal memory must be installed in a separate module with solid non-transparent walls, which is permanently marked with its individual number. Fiscal memory module must be closed as a module and the module should be closed in the FED box. Carcase, within the fiscal memory, should also include the component (carcase) that registers any removal or intervention on the FED’s case.

11. **Closure of Fiscal Electronic Device**
FED must provide special enclosing (usually an adhesive or any other means) in order to protect the memory of the program from changes or deletion.

12. **Provisioning of special sets**
FED must provide separate sets of accumulative registers for each VAT rate of the receipt and for each VAT rate for the entire day (for the time period of DFR).

13. **Accumulative registers**
Cumulative registers for fiscal receipts should be at least 8 (eight) digits.

14. **Structure of Fiscal Electronic Device/Fiscal System**
Structure of FED/FS, TT, SCM and CC shall be designed in such manner that the seal can be visible, which would ensure that only authorized service technicians can have access to electric components and modules. The seal is placed or removed only by the authorized technician of the Economic Operator.

15. **PC interface**
FED and TT must have at least one interface for connection to PC.

16. **Accumulating Battery**
FED should have rechargeable batteries in order to be able to work for at least two hours even if the FED is not connected to any power supply (UPS). FED incorporated battery must allow the FED seventy-two (72) hours of supply in standby mode or four (4) hours of communication in sessions, every five (5) minutes, with TAK’s server.

17. **Alternative current supply**
FED must be designed to work in single-phase alternative current of public network with the following parameters:
- Voltage: 230V ± 10%
- Frequency: 50 ± 1 Hz

It is possible for the FED to work with Direct Current (DC) lower than 30V if it is equipped with an AC to DC adapter that is connected to the public electricity network.

Implementation of the power supply must be in compliance with the European Regulation. FED should also be designed, from the safety point of view, in compliance with current European Standards.
18. Technical requirements
Technical requirements for FED and TT for EMC, ESD, vibration, temperature intervals, safety, etc., must be verified by means of a declaration issued by the manufacturer/importer. The laboratory might request additional documents and declarations.

19. Essential characteristics of Portable Fiscal Cash Register
Portable FCR should have:
- Appropriate dimensions;
- Rechargeable batteries;
- The option of printing at least ten thousand (10,000) lines without recharging the batteries and it is not obligatory to have a display for costumer.

Article 18 - The fiscal system for point of sale in specific sectors – FUELS

1. Fiscal system for retail fuel points of sale
FS for registering turnover of retail sale of fuel (oil, gasoline, gas etc.) might be software or hardware solution, given that it fulfils all functional and technical features as specified by the document, and certified by the competent authority.

Dispenser means a fuel supply station or gas station which has installed several supply pistols for various types of fuel, managed by an electronic circuit (head).

A point of sale (supply station) may have one or more installed dispensers. The connection may be an Electronic Dispenser Controller (EDC) for one or more dispensers. All the fuel dispensers at the supply station, including those of LPG (Liquid Petroleum Gas) must work under the fiscal system regime. Data Exchange between the dispenser and FS is done by a communication-liaison protocol, compatible with the specifics of fuel dispenser. These should be able to communicate with the PC software or directly with the fiscal device in order to supply the necessary data for registration in the fiscal memory and for printing.

The use of other mechanisms that in one way or another could connect to the EDC, other than through communication-liaison protocol, is totally prohibited.

Supply of fuel must be accurately connected with the sales registry and must work under the binding rule "NO FISCAL RECEIPT, NO FUEL". The ECD connected to the electronic circuit of the dispenser ensures the transfer of information to the FED for realized sales and commands the work processes of the dispenser.

FS hardware is a standalone solution, comprised in a single box that can be mounted in an open area adjacent to the dispenser. For this solution the Economic Operator or the manufacturer must declare that this system in entirety has the following features:
- Ambient temperature - 30°C / +55°C;
- Humidity 5% - 95%;
- Compliance with CE and ATEX standards;
- Compliance with all foreseen physical criteria foreseen for the features of typical FED, as well as any other technical feature that is not specified in this section, and the specifics of common FED will apply.
According to the Administrative Instruction No. 01/2017 on the quality of petroleum-derived liquid fuels, dated 10.02.2017, petroleum-derived liquid fuels, intended for internal combustion engines, etc., include:

- Petrol 95;
- Petrol 98;
- Diesel fuel;
- Heavy heating oil;
- Gas oils;
- Kerosene.

In the FED/FS, these types of fuels should be identified with six (6) figures and information on the same must be stored in the fiscal memory.

Due to the existence of numerous subtypes of these liquid fuels, Fiscal Systems that will be applied must allow the use of up to twenty (20) different names for these subtypes of fuels. These types of fuels will be presented in fiscal receipts as they are sold, whereas as figures of fuels and daily totals, they shall be presented in the DFR, stored in the fiscal memory, and transferred to the TAK server. Transmission of the data from FS must be done immediately after daily fiscal closure.

The structure of the FD identification number for dispensers, 2D barcode and fiscal logo are identical to those in the instructions and defined earlier in this document.

2. The logical function of the fiscal system
The logical function of the FS is different from typical FED, since the FS must manage sales by product name, ID, price, quantity, value, VAT rate and dispenser ID. These records are stated in the fiscal receipt, DFR and transmitted to TAK server.

3. Fiscal Electronic Device at fiscal system of fuel
FED at fiscal system of fuel must allow printing of the fiscal receipt for the usual fuel sale in one supply point. The station worker chooses the supply pistol for the product demanded, and provides the supply. Immediately thereafter, the FS is pending the choice of payment form and if the worker does not choose the printing mode, FS executes the payment in “Cash” mode.

4. Reports’ Menu
The FED used in Fiscal Systems must have a report menu with the possibility of generating the following:

- DFR (“Z” – report);

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.
6. **Electronic journal reading (EJC)**
   - DFR copy;
   - Receipt copy;
   - Copy of all registered actions.

7. **The FED in fiscal system of fuel must allow programming for:**
   7.1. **Products:**
   Products must have a name, unique number, price and VAT rate. In cases when there are sub-types of fuel, then is specified the denomination for each such subtype.

   7.2. **Information, such as:**
   a) Name of taxpayer, Unique identification number/fiscal number, FED serial number;
   b) Date and time;
   c) Configuration of TT.

   Fiscal procedure is identical to typical FED fiscal procedure.

   7.3. **VAT rate change:**
   a) Rate(s) programming;
   b) Reading rate changes.

   VAT rates, and their change is identical with procedures of typical FED.

8. **Options of fiscal systems**
   The FS of fuels must have the possibility, without high software and hardware interventions to be able that in the later stage and when the relevant Authorities of the Republic of Kosovo believe that is appropriate, to monitor, store, manage and transmit the data from the tanks such as the volume, temperature etc., to the TAK.

   FS should enable:

   8.1. Configuration of a Dispenser – EDC connection type, which serves to enter technical parameters directly from the FED or by any interface, through which it is done the direct connection to the EDC.

   8.2. Conclusion of activation of the passive port of EDC, in order to enable connection with any software which will be used for automation of 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 for applications that will be connected in the future.

   8.3. Software program that operates on a PC. If the software that performs the data processing operates in a PC, then all necessary precautions must be taken to check and verify the Software (software ID, version number, checksum or the equivalent) for the protection of the integrity of the data.

9. **Connection of fuel dispensers with the Fiscal Electronic Device**
   9.1. Data on fuel sale must be automatically stored in the FED, as well as in the EJC. Turnover values are automatically certified by issuance of a fiscal receipt from the FED.
9.2. A fiscal receipt must contain:
- Seller’s identification data;
- Name of the item;
- Amount sold; with the following format (xxxx,yyy LT; where xxxx= full litres; yyy= value in millilitres after the decimal mark; LT=litres);
- Value of fuel sold (as per price table);
- Value of sale according to tax rate;
- Value of tax rate;
- Discount in percentage (%)
- Surcharge in percentage (%)
- Dispenser number;
- Serial no of FED;
- Date, time of sale;
- Serial no of fiscal memory;
- Counter of fiscal receipt;
- 2D barcode
- Fiscal logo.
- Free text.

10. Sales during testing and calibration of dispensers
During testing of functionality of installed dispensers or those that are about to be installed and also during their calibration procedure, at the supply station from competent authority, fuel supply is allowed, for which the installed FED/FS should issue a “fiscal receipt with inscription TEST”.

11. The work of the supply station with installed Fiscal System
The work of the supply station with installed FS is performed under control of one or more controlling devices (EDC), connected by dispenser scheme-EDC-FED, as an entire FS.

A dispenser must operate only in an automatic regime, under the control of a FS. EDC communicates with the dispenser according to specific protocol, memorizes the progressive dispenser counter, by refreshing it after each sale. The EDC as a whole, whether as a device, or a range of devices is sealed under the same conditions as the FED by the authorized technician.

12. Communication disconnections
FED in the Fiscal System through the EDC must identify the causes for disconnections of communication between FED and EDC, or EDC and any dispenser. The number of these cases of eventual communication outage within a day must be printed in the DFR and submitted to the TAK server.

FS must record all these outages as “COMMUNICATION DISCONNECTIONS”, and count them, so that by the day closure, they will be printed in the DFR and submitted to the TAK server.

The following actions should be taken in case of communication disconnections:
- In case of connection drop between the EDC and the electronic circuit of dispenser, in cases when there are more dispensers in a supply station, then only the defective dispenser must be blocked.
In case of connection drop between EDC and FED, then the FED shall be blocked, and as a result, all dispensers connected to the EDC shall be blocked. Also, when the FED is defective, the dispensers are blocked.

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

13. Dispenser is not allowed to operate under a manual regime
FS shall not allow that the dispenser operate under a manual regime.

14. Repairs to the Fiscal System
Repairs to FS shall be conducted within (48) forty-eight hours by the Economic Operator with whom the taxpayer has concluded a maintenance contract.

15. Description of the defect
The Economic Operator's technician, in the special accompanying booklet, must record all defect data and record them in the TAK system.

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.

Points of fuel supply that are equipped with FS, with the view to ensuring continuity and progress of the process during eventual breakage of FSs, as a result of any potential defect, must be equipped with a FED of identical technical and operational features with the primary FED.

17. Technical parameters of the Fiscal Memory
Fiscal Memory shall have the same technical parameters as described in the Administrative Instruction MoF-No. 02/2018, and under the descriptions in this document.

The following are the information to be stored in the Fiscal Memory:
- DFR number;
- Date (in the format: date, month, year);
- FED serial number;
- Serial number of Fiscal Memory;
- Fiscal Number/Unique Identification Number;
- Number of VAT (if any);
- Daily turnover;
- Value of daily tax for each VAT rate;
- Number of fiscal receipts issued;
- VAT rates and their changes;
- Place of decimal point in the item price, and its register;
- Fuel figure;
- Quantity sold per day;
- Value of turnover per day;
- VAT rate for fuels;
- Date, hour and minutes of system fiscalization;
- Payment method (cash, card, etc.).
All points of retail sale of fuels 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.

Examples of fiscal receipts for retail sale of fuels are presented in the Annex "C" of this document.

**Article 19 - Tax Terminal requirements, modified for fiscal systems for retail sale of fuel**

Process of TT functioning for FS is the same with the description of TT defined under Article 16 of this document.

If FED/FS is unable to communicate with the server for a period of ten (10) days, FED/FS will block the registration mode.

**19.1. Report transmitted to TAK server**

In a separate mode the FED will provide the possibility to send a periodic report and on-demand to the TAX server through the TT. The requirements for this periodic report are described in this document. The successful transmission of this report will end with automatic printing of its summary, including:

- Header of the document;
- Name of the report;
- Start date of the period;
- End date of the period;
- Date, hour and minutes of fiscalization;
- First part of the report:
  - Count of DFR 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 by VAT rates
  - Tax (VAT due under the VAT rates
- Quantity by type of fuel;
- Amount by type of fuel;
- Quantity by dispensers;
- Amount by dispensers;
- Daily Error Report, FED’s Memory Reset;
- Number of RAM resets;
- Communication disconnection between the FED and EDC, as well as disconnections between the EDC and any dispenser;
- Payment method (cash, card, etc.)
Final state of the counter by dispenser;
Text “transmitted ok” if the transmission was completed successfully, or text “not transmitted” if the transmission was not completed successfully;
Footer of the document.

Example of the report printed by FED after a successful transmission of a periodic report to the TAK server through the TT, is presented in the Annex "C" of this document.

Article 20 – Specific requirements for the fiscal printers

1. **Operation of Fiscal Printer**
FP is supposed to operate in a PC system, which performs functions similar to an random FED functions. Due to this FP must meet the following additional requirements:
   - Enable reading of data from Fiscal Memory as standalone device without connecting to a PC.
   - Be able to control built-in or external customer display;
   - Execute system commands transferred from the PC, which will invoke functions that are similar to the functions strengthened by an random FED where commands are entered through the keyboard.

2. **Unique fiscal printer**
A FP may be unique with two types of printing: fiscal receipt and DFR, maintaining technical specifications of the fiscal receipt on fuels and fiscal receipt on other goods and services, as well as separately transmitting data to TAK, under the functional technical specifications.

3. **Testing the Fiscal Printer**
Testing the FP is performed in a PC system and software allowing all functional requirements be checked.
Article 21 – Fiscal system for specific sectors – TAXI

1. Fiscal System for passenger transport services - TAXI
FS for registration of passenger transport services – TAXI, must be a solution that meets all functional and technical features (as integrated or separated) specified in this document and certified competent and authorized by institutes, laboratories, or Institutions to test and verify the fulfillment of technical and functional requirements defined under specific requirements.

Each transporting vehicle - TAXI, must be fitted with a FS. The connection must be, a "TAXIMETER" with a FED. All vehicles providing TAXI services must operate under Fiscal System regime. The data exchange between "TAXIMETER" and FED is performed on the basis of a liaison communication protocol, compatible with the specifics of "TAXIMETER". The "TAXIMETER" must communicate directly with FED to supply the data required for registration in the Fiscal Memory and for printing.

TAXI service provision must be precisely linked to service registration and must operate under the mandatory rule "NO FISCAL RECEIPT, NO SERVICE".

"TAXIMETER" connected to the electrical circuit ensures the transfer of information to FED for services provided.

For this solution the Economic Operator or the manufacturer must declare that this system as a whole contains the following features:
- Room temperature - 30°C / +80°C;
- Humidity 5% - 95%;
- Compliance with CE and ATEX standards;
- Compliance with all physical criteria foreseen for features of an random FED, as well as for any other technical feature not specified in this section, the random FED specifications are valid.

Due to the different TAXI services fees, the FS to be applied must allow the use of all TAXI services, which in the fiscal receipt will appear concurrent to the service provided, while the type of service and daily totals will appear in DFR, stored in Fiscal Memory and transmitted to the TAK server. Data transmission from FS shall be done through periodic reports (daily and on-demand) "receipt for receipt," in the TAK server.

The structure of the FED's identification number for TAXI, the 2D Barcode and the fiscal logo, shall be identical to those in the instructions defined earlier in this document.

2. Logical function of the fiscal electronic device of a fiscal system
The logical function of the FED of a FS is different from that of random FED, since a FS must manage services by service type, ID, price, kilometres, value, VAT rate and ID of the TAXI.

3. Fiscal electronic device in the fiscal system for TAXI
FED in FS for TAXI services must allow for printing of the fiscal receipt for services provided. TAXI driver shall choose the type of service on-demand of the client upon
completing the service; FS is pending choice of payment form. If the driver does not choose the printing mode, the service remains open.

4. A report menu
   FED used in FS for TAXI must have a report menu with a possibility of generating the following:
   - DFR (report “Z”);
   - Daily turnover reading (report “X”).

5. Fiscal memory reading
   - Summary of total turnover stored in Fiscal Memory;
   - Summary report between the two DFRs;
   - Summary report between the two dates;
   - Detailed report between the two DFRs;
   - Detailed report between the two dates.

6. Electronic journal reading (ZIJE)
   - DFR Copies;
   - Receipt Copy;
   - Copy of all actions recorded.

7. FED in FS of TAXI services must enable programming for:
   7.1. Services
       Services must have a name, number, price and VAT rate. In cases of service sub-types, 
       the denomination for each type shall be specified.

   7.2. Information, such as:
       a) Name of the taxpayer, Fiscal Number/Unique Identification Number, FED’s serial 
          number;
       b) Date and time;
       c) Configuration of TT.
   Fiscal procedure is identical to random FED fiscal procedure.

   7.3. VAT rate change:
       a) Rate programming;
       b) Reading rate changes.

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

8. The Fiscal Systems’ options
   FS for TAXI services shall enable:

   8.1. Configuration of TAXIMETER-FED connection type, which serves to enter 
        technical parameters directly from the FED through any interface that connects 
        directly with the TAXIMETER.

   8.2. Activate the passive FED port, if supported by the type of FED, to enable connection 
        with any software which will be used for automating services. Drivers for connecting 
        application with the FED are of a fiscal nature, and the Economic Operator is 
        responsible for them, and the applications to be interfaced in the future.
9. **Connection of TAXIMETER with Fiscal Electronic Devices**

9.1. The data on service provision – shall be automatically stored in FED, and in the electronic journal (ECJ).

9.2. A fiscal receipt must contain:
- Identification data of the service provider;
- Identification data of the TAXI driver;
- Type of service;
- Departure time;
- Arrival time;
- Duration;
- Kilometres passed;
- Value of service provided;
- Value without VAT;
- Value of VAT;
- Value of Tax Rate;
- Discount in percentage (%);
- Increase in percentage (%);
- Serial number of FED;
- Date, hour of the service provision;
- Count of fiscal receipts;
- Number of the fiscal receipt
- Payment method;
- 2D Barcode;
- Fiscal logo.

10. **The Operation of the fiscal system where it is installed**

A TAXIMETER must operate only in an automatic regime, under the control of a fiscal system. The TAXIMETER communicates with the FED under the certain protocol; FED memorizes the progressive counter of the TAXIMETER, refreshing it after each service provided.

11. **Communication disconnections**

FED in FS must identify communication disconnections events between the FED and TAXIMETER. The number of these events of eventual communication disconnection within a day must be printed in a DFR and be submitted to the TAK server.

The FS must record all these disconnections as “COMMUNICATION DISCONNECTIONS”, and enumerate all, so that by the day closure, they will be printed in the DFR report and be submitted to the TAK server.

In case of a communication disconnection, the following actions must be taken:

- In case of breakage of connection between the FED and the electronic circuit of power supply, the FED records it as a disconnection of power supply.

- In case of breakage of connection between the TAXIMETER and FED, the FED records it as a communication disconnection.
12. The vehicle is not allowed to operate as TAXI in case the FS is out of function.
In cases when FS is out of function, the vehicle is not allowed to provide services regarding the passenger transport – TAXI.

13. Repairs to the Fiscal System
Repairs to FS must be carried out within forty-eight (48) hours, by the Economic Operator with whom the taxpayer has concluded a maintenance contract.

14. Description of the defect
The Economic Operator's technician, in the special accompanying booklet, must record all the defect data and record them in the TAK system.

15. In case of paper outage or the fiscal device printer head is open
In case of paper outage, or the printer head of FED is open, the FS shall not be operational.

16. Technical parameters of Fiscal Memory
The Fiscal Memory must have the same technical parameters as described in the Administrative Instruction MoF-No. 02/2018 and under the descriptions in this document.

The following are the information to be stored in the Fiscal Memory:
- Number of DFR;
- Date (by format: date, month and year);
- Serial number of FED;
- Serial number of Fiscal Memory;
- Fiscal Number/Unique Identification Number;
- Number of VAT (if any);
- Turnover of daily sales;
- Value of daily tax per each VAT rate;
- Number of fiscal receipts issued;
- VAT rates and their changes;
- Place of decimal point in the item price, and its register;
- Figure of the service type;
- Number of services per day;
- Turnover value per day;
- VAT rate for services;
- Date, hour and minutes of system fiscalization;
- Payment method (cash, card, etc.).

Any vehicle equipped with a TAXIMETER, not supporting the FED connection, must be replaced by a TAXIMETER with the option of connecting to the FED or Fiscal System as an integrated device, as defined by the present document.

Examples of fiscal receipts for service provision of passenger transport – TAXI, are presented in the Annex "D" of this document.
Article 22 - Tax Terminal requirements, modified for fiscal systems for provision of passenger transport services – TAXI

The process of TT functioning for a TAXI’s FS is the same as the description of the TT defined in Article 16 of this document.

Report transmitted to TAK server
In a separate mode, the FED will provide the possibility to send a periodic report and on-demand to the TAX server through the TT. This period report shall be based on the data stored in the Fiscal Memory, as well as other information obtained from ZHKE. Requirements for this period report are described in this document. The successful transmission of this report will end with automatic printing of its summary, including:

- Header of the document;
- Name of the report;
- Start date of the period;
- End date of the period;
- Date, hour and minutes of fiscalization;
- First part of the report:
  - Count of DFR 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 by VAT rates
  - Tax (VAT due under the VAT rates
  - Number of service type;
  - Amount by the type of service;
  - Number by the service fees;
  - Amount by the service fees;
  - Daily Error Report, FED’s Memory Reset;
  - Number of RAM resets;
  - Communication disconnection between FED and electric circuit of power supply, and disconnections between the TAXIMETER and FED;
  - Payment method (cash, card, etc.);
  - Final state of the counter by the services provided per day;
  - Text “transmitted ok” if the transmission was completed successfully, or text “not transmitted” if the transmission was not completed successfully;
  - Footer of the document.

Example of the report printed by FED after a successful transmission of a periodic report to the TAK server through the TT, is presented in the Annex "D" of this document.

Approved by:
Ilir Murteza
General Director of the Tax Administration of Kosovo
Prishtina, 24.09.2019
ANNEX “A”

Fiscal Logo

All FED must be able to print various texts or graphs. The graphical Fiscal Logo of points in the network shall be of the dimension of 120 x 45 as presented below. Each point shall be of the dimension of 0.125 mm, thus 8 points are equal to 1 mm. The dimension of the fiscal logo as a whole shall be 15 mm x 8 mm.
ANNEX “B”

Examples of the fiscal receipt

VAT rates of 8% or 18% in the following examples are examples of a calculation rate, while in practice the applicable rates under the applicable VAT legislation shall be used.

Fiscal receipt for a normal sale

<table>
<thead>
<tr>
<th>Description of operator, quantity, price per unit, and totals accompanied by the relevant VAT rate</th>
</tr>
</thead>
<tbody>
<tr>
<td>Header of receipt, data of taxpayer</td>
</tr>
<tr>
<td>FED number in network, operator’s name and number</td>
</tr>
<tr>
<td>Total in euro</td>
</tr>
<tr>
<td>Payment method</td>
</tr>
<tr>
<td>Value per VAT rate</td>
</tr>
<tr>
<td>Value without VAT</td>
</tr>
<tr>
<td>Number of receipt and number of items</td>
</tr>
<tr>
<td>Date and time of receipt issuance</td>
</tr>
<tr>
<td>FED’s ID</td>
</tr>
<tr>
<td>Number of Fiscal Receipt</td>
</tr>
<tr>
<td>Fiscal logo</td>
</tr>
</tbody>
</table>
## Receipt with percentage discount and surcharge

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total</th>
<th>VAT 8%</th>
<th>VAT 10%</th>
<th>Total Without VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>MILK</td>
<td>2 x 0.50</td>
<td>1.00 D</td>
<td>2.00</td>
<td>0.16</td>
<td>0.20</td>
<td>1.60</td>
</tr>
<tr>
<td>DISCOUNT 20%</td>
<td>3 x 1.50</td>
<td>-0.20 D</td>
<td>-0.60</td>
<td></td>
<td></td>
<td>-0.60</td>
</tr>
<tr>
<td>ICE TEA</td>
<td></td>
<td>4.50 E</td>
<td>4.50</td>
<td>0.36</td>
<td>0.45</td>
<td>4.95</td>
</tr>
<tr>
<td>SURCHARGE 20%</td>
<td></td>
<td>0.90 E</td>
<td>0.90</td>
<td>0.07</td>
<td>0.10</td>
<td>0.97</td>
</tr>
<tr>
<td><strong>TOTAL IN EURO</strong></td>
<td></td>
<td></td>
<td>6.20</td>
<td>0.53</td>
<td>0.60</td>
<td><strong>5.33</strong></td>
</tr>
</tbody>
</table>

**Fiscal Receipt No.:** 21

---

## Receipt with value discount and surcharge

<table>
<thead>
<tr>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total</th>
<th>VAT 8%</th>
<th>VAT 10%</th>
<th>Total Without VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>MILK</td>
<td>5 x 2.50</td>
<td>12.50 D</td>
<td>62.50</td>
<td>5.00</td>
<td>5.75</td>
<td><strong>56.75</strong></td>
</tr>
<tr>
<td>DISCOUNT 20%</td>
<td>5 x 1.50</td>
<td>-2.00 D</td>
<td>-10.00</td>
<td></td>
<td></td>
<td>-10.00</td>
</tr>
<tr>
<td>COCA COLA</td>
<td></td>
<td>7.50 E</td>
<td>7.50</td>
<td>0.60</td>
<td>0.75</td>
<td><strong>7.15</strong></td>
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<tr>
<td>SURCHARGE</td>
<td></td>
<td>1.00 E</td>
<td>1.00</td>
<td>0.08</td>
<td>0.10</td>
<td><strong>0.90</strong></td>
</tr>
<tr>
<td><strong>TOTAL IN EURO</strong></td>
<td></td>
<td></td>
<td><strong>19.00</strong></td>
<td><strong>1.25</strong></td>
<td><strong>1.85</strong></td>
<td><strong>18.90</strong></td>
</tr>
</tbody>
</table>

**Cash:** 19.00

**Fiscal Receipt No.:** 21
Receipt with percentage discount and surcharge

Taxpayer name
Address
UID/Fiscal Number
VAT number

01 OPERAT NAME OP1
2X 2.50 MILK
3X 1.50 COCA COLA
SUBTOTAL
9.50
DISCOUNT 20%
-1.90
TOTAL IN EURO
7.60
CASH
7.60
VAT D 8%
0.30
VAT D 18%
0.55
TOT. WITHOUT VAT
6.75
00000464 29-06-2019 SERIAL NO LA02345678 SERIAL NO MF LA02345678M1

FISCAL RECEIPT NO. 11

Fiscal Logo
RKS
MF

Receipt with percentage discount and surcharge in subtotal value

Taxpayer name
Address
UID/Fiscal Number
VAT number

01 OPERAT NAME OP1
2X 2.50 MILK
2X 0.50 MOUNTAIN TEA
SUBTOTAL
15.50
SURCHARGE D
1.00
SURCHARGE E
1.00
TOTAL IN EURO
17.50
CASH
17.50
VAT D 8%
1.00
VAT E 18%
0.61
TOT. WITHOUT VAT
15.89
00000464 29-06-2019 SERIAL NO LA02345678 SERIAL NO MF LA02345678M1

FISCAL RECEIPT NO. 21

Fiscal Logo
RKS
MF
### Coupon of cancellation

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NUI/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>Code</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>OPERATOR NAME</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>MILK</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coca-Cola</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Energy Drink</td>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Correction</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Milk</td>
<td>-2.50 D</td>
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<td>Energy Drinks</td>
<td>-1.70 E</td>
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<tr>
<td>Total in Euro</td>
<td>1.50</td>
<td></td>
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<tr>
<td>Cash</td>
<td>1.50</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>VAT 18%</td>
<td>0.23</td>
<td></td>
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<td></td>
</tr>
<tr>
<td>Total excluding VAT</td>
<td>1.27</td>
<td></td>
<td></td>
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</tr>
</tbody>
</table>

**FISCAL RECEIPT NO. 21**

- Fiscal Logo: RKS
- MF

### Coupon of return/cancellation

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NUI/Fiscal number</th>
<th>VAT Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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</tbody>
</table>

<table>
<thead>
<tr>
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<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>OPERATOR NAME</td>
<td></td>
<td></td>
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</tr>
<tr>
<td>25X 2,50</td>
<td>MILK</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Return of Articles</td>
<td>0.50 E</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Mountain Tea</td>
<td>-0.50 E</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total in Euro</td>
<td>12.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>12.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VAT 8%</td>
<td>0.89</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total excluding VAT</td>
<td>11.11</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT NO. 14**

- Fiscal Logo: RKS
- MF

### Coupon with all types of payments

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NUI/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>Code</th>
<th>Description</th>
<th>Quantity</th>
<th>Unit Price</th>
<th>Total</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>OPERATOR NAME</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10 X 2,50</td>
<td>MILK</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>10X 1.50</td>
<td>Coca-Cola</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Return of Articles</td>
<td>1.85</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total in Euro</td>
<td>40.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Check</td>
<td>10.00</td>
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<td></td>
<td></td>
</tr>
<tr>
<td>Credit Card</td>
<td>20.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Coupon (voucher)</td>
<td>5.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Cash</td>
<td>5.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>VAT 8%</td>
<td>2.29</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Total excluding VAT</td>
<td>35.86</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT NO. 24**

- Fiscal Logo: RKS
- MF
## Value added to FED (by manager)

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NUI/Fiscal number</th>
<th>VAT Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>OPERATOR NAME</td>
<td>OP1</td>
<td></td>
</tr>
<tr>
<td>Added on the Cash Register</td>
<td>100.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>00000471</td>
<td>29-06-2019</td>
<td>17:31</td>
<td>LA02345678</td>
</tr>
<tr>
<td>SERIAL NO.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Fiscal Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

## Withdrawn value from FED (by manager)

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NUI/Fiscal number</th>
<th>VAT Number</th>
</tr>
</thead>
<tbody>
<tr>
<td>01</td>
<td>OPERATOR NAME</td>
<td>OP1</td>
<td></td>
</tr>
<tr>
<td>Withdrawn from Cash Register</td>
<td>-50.00</td>
<td></td>
<td></td>
</tr>
<tr>
<td>00000472</td>
<td>29-06-2019</td>
<td>18:31</td>
<td>LA02345678</td>
</tr>
<tr>
<td>SERIAL NO.</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td>Non-Fiscal Receipt</td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>
### Example of Daily Fiscal Report

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td>Taxpayer name</td>
<td></td>
</tr>
<tr>
<td>Address</td>
<td></td>
</tr>
<tr>
<td>NUI/Fiscal number</td>
<td></td>
</tr>
<tr>
<td>VAT Number</td>
<td></td>
</tr>
<tr>
<td><strong>DAILY FISCAL REPORT Z 0094</strong></td>
<td></td>
</tr>
<tr>
<td><strong>SALES</strong></td>
<td></td>
</tr>
<tr>
<td>SERVED CUSTOMER</td>
<td>26</td>
</tr>
<tr>
<td><strong>TOTAL GROSS</strong></td>
<td>155.10</td>
</tr>
<tr>
<td>INCREASE</td>
<td>2</td>
</tr>
<tr>
<td>DISCOUNT</td>
<td>1.90</td>
</tr>
<tr>
<td><strong>NET TOTAL</strong></td>
<td>154.80</td>
</tr>
<tr>
<td>RETURNED ITEMS</td>
<td>2</td>
</tr>
<tr>
<td>CORRECTIONS</td>
<td>4</td>
</tr>
<tr>
<td>CASH</td>
<td>151.80</td>
</tr>
<tr>
<td>CHEQUE</td>
<td>1.00</td>
</tr>
<tr>
<td>CREDIT CARD</td>
<td>1.00</td>
</tr>
<tr>
<td>RECEIPT (VOUCHER)</td>
<td>1.00</td>
</tr>
<tr>
<td>CASH</td>
<td>151.80</td>
</tr>
<tr>
<td>ADDED TO CASH REGISTERS</td>
<td>1</td>
</tr>
<tr>
<td>CASH WITHDRAWN FROM CASH REGISTERS</td>
<td>-50.00</td>
</tr>
<tr>
<td>CASH REGISTER BALANCE</td>
<td>201.80</td>
</tr>
<tr>
<td>EXCLUDED A</td>
<td>40.00</td>
</tr>
<tr>
<td>TOTAL IVAT C= 0%</td>
<td>24.80</td>
</tr>
<tr>
<td>TOTAL WITHOUT VAT</td>
<td>0.00</td>
</tr>
<tr>
<td>VAT</td>
<td>0.00</td>
</tr>
<tr>
<td><strong>TOTAL VAT D=8%</strong></td>
<td>30.00</td>
</tr>
<tr>
<td>TOTAL WITHOUT VAT</td>
<td>27.78</td>
</tr>
<tr>
<td>VAT</td>
<td>2.22</td>
</tr>
<tr>
<td><strong>TOTAL VAT E=18%</strong></td>
<td>60.00</td>
</tr>
<tr>
<td>TOTAL EXCLUDING VAT</td>
<td>50.85</td>
</tr>
<tr>
<td>VAT</td>
<td>9.15</td>
</tr>
<tr>
<td><strong>TOTAL DAILY TURNOVER</strong></td>
<td>154.80</td>
</tr>
</tbody>
</table>

### VAT

- **TOTAL DAILY TURNOVER EXCLUDING VAT**: 143.43
- **VAT TOTAL**: 11.37

### Fiscal Receipts

- **FISCAL RECEIPTS**: 26
- **TECHNICAL INTERVENTION**: 3
- **NUMBER OF RAM RESETS**: 0
- **RECATEGORIZATION**: 0
- **CHANGES IN VAT RATES**: 1
- **CHANGES OF HEADER**: 1
- **CHANGING THE CHECK DATE FOR SERVICING**: 0

### Overall Total

- **TOTAL AMOUNT**: 1,651,376.19
- **TOTAL VAT**: 124,715.62
- **REGISTER IS CLEARED**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
</tr>
</thead>
<tbody>
<tr>
<td><strong>DAILY FISCAL REPORTS</strong></td>
<td>0094</td>
</tr>
<tr>
<td><strong>REMAINING</strong></td>
<td>1906</td>
</tr>
<tr>
<td>00000464 ARTICLES 150</td>
<td>16-08-2019</td>
</tr>
<tr>
<td><strong>SERIAL NO.</strong></td>
<td>LA02345678</td>
</tr>
<tr>
<td><strong>MF SERIAL NO.</strong></td>
<td>LA02345678M1</td>
</tr>
</tbody>
</table>

### FISCAL RECEIPT

- Fiscal Logo
- RKS
- MF
Example of detailed periodic report from fiscal memory

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NU/Fiscal number</th>
<th>VAT Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td></td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**DETAILED PERIODIC REPORT**

<table>
<thead>
<tr>
<th>FROM R-MF</th>
<th>TO R-MF</th>
<th>DATE OF FISCALIZATION</th>
<th>VAT REGISTRATION DATE</th>
<th>PRICE</th>
<th>EXCLUDED FROM VAT A</th>
<th>VAT C=0%</th>
<th>VAT D=8%</th>
<th>VAT E=18%</th>
<th>R-MF 0094</th>
<th>01.12.2015</th>
<th>FISCAL RECEIPTS</th>
<th>TOTAL TURNOVER WITH VAT “A”</th>
<th>TOTAL TURNOVER WITH VAT “C”</th>
<th>TOTAL TURNOVER WITH VAT “D”</th>
<th>TOTAL TURNOVER WITH VAT “E”</th>
<th>TOTAL VAT “C”</th>
<th>TOTAL VAT “D”</th>
<th>TOTAL VAT “E”</th>
<th>TOTAL VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>0093</td>
<td>0094</td>
<td>26-03-2015</td>
<td>29-11-2015 11:16</td>
<td>0.00</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>5</td>
<td>4.00</td>
<td>6.00</td>
<td>10.00</td>
<td>20.00</td>
<td>0.00</td>
<td>0.74</td>
<td>3.05</td>
<td>0.89</td>
</tr>
<tr>
<td>0093</td>
<td>0094</td>
<td></td>
<td></td>
<td></td>
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<td></td>
<td></td>
<td></td>
<td>00000464</td>
<td>16-08-2019</td>
<td>20:33</td>
<td>ITEMS 150</td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>6</td>
<td>9.00</td>
<td>7.00</td>
</tr>
<tr>
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<td></td>
<td></td>
<td></td>
<td></td>
<td>L002345678</td>
<td>LA02345678M</td>
<td>FISCAL RECEIPT</td>
<td>Fiscal Logo</td>
<td>RKS</td>
<td>MF</td>
<td></td>
<td>14.00</td>
<td></td>
<td></td>
<td></td>
</tr>
<tr>
<td></td>
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<td></td>
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<td></td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
<tr>
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<td></td>
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<td></td>
<td></td>
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<td></td>
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<td></td>
<td></td>
<td></td>
<td></td>
<td></td>
<td>0.00</td>
<td></td>
<td></td>
</tr>
</tbody>
</table>

**TOTAL TURNOVER WITH VAT**

- 42.00
- 38.98
- 3.02

**TOTAL TURNOVER**

- 82.00
- 75.19
- 6.82

**FISCAL RECEIPTS**

- 11
Example of short periodic report from fiscal memory

### Short periodic report (from RFD to RFD)

<table>
<thead>
<tr>
<th>Name of the taxpayer Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>NUI/Fiscal number VAT Number</td>
</tr>
</tbody>
</table>

**PERIODIC FISCAL REPORT Z SUMMARIZED**

<table>
<thead>
<tr>
<th>FROM R-MF</th>
<th>TO R-MF</th>
</tr>
</thead>
<tbody>
<tr>
<td>0893</td>
<td>0894</td>
</tr>
</tbody>
</table>

**DATE OF FISCALIZATION**

26-03-2015

FISCAL REPORTS 2

TOTAL TURNOVER WITH VAT 82.00
TOTAL TURNOVER WITHOUT VAT 75.19
TOTAL VAT 6.82
FISCAL RECEIPTS 11

TOTAL TURNOVER WITHOUT VAT “A” 13.00
TOTAL TURNOVER WITH VAT “C” 13.00
TOTAL TURNOVER WITH VAT “D” 22.00
TOTAL TURNOVER WITH VAT “E” 34.00
TOTAL VAT “C” 0.00
TOTAL VAT “D” 1.63
TOTAL VAT “E” 5.19

<table>
<thead>
<tr>
<th>00000464</th>
<th>16-08-2019</th>
<th>SERIAL NO.</th>
<th>MF SERIAL NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>150</td>
<td>20:33</td>
<td>LA02345678</td>
<td>LA02345678M1</td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT**

Fiscal Logo RKS MF

### Short periodic report (from one date to another)

<table>
<thead>
<tr>
<th>Name of the taxpayer Address</th>
</tr>
</thead>
<tbody>
<tr>
<td>NUI/Fiscal number VAT Number</td>
</tr>
</tbody>
</table>

**PERIODIC FISCAL REPORT Z SUMMARIZED**

<table>
<thead>
<tr>
<th>START DATE</th>
<th>END DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>30.11.2015</td>
<td>12.12.2015</td>
</tr>
</tbody>
</table>

**DATE OF FISCALIZATION**

26-03-2015

FISCAL REPORTS 13

TOTAL TURNOVER 3,083.55
TOTAL VAT 167.06
FISCAL RECEIPTS 30

TOTAL TURNOVER EXCLUDING VAT “A” 1,922.70
TOTAL TURNOVER WITH VAT “C” 50.00
TOTAL TURNOVER WITH VAT “D” 30.45
TOTAL TURNOVER WITH VAT “E” 1,080.40
TOTAL VAT “C” 0.00
TOTAL VAT “D” 2.26
TOTAL VAT “E” 164.81

<table>
<thead>
<tr>
<th>00000464</th>
<th>16-08-2019</th>
<th>SERIAL NO.</th>
<th>MF SERIAL NO.</th>
</tr>
</thead>
<tbody>
<tr>
<td>150</td>
<td>20:33</td>
<td>LA02345678</td>
<td>LA02345678M1</td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT**

Fiscal Logo RKS MF
Example of periodic report on Tax Administration System through the Tax Terminal

Monthly report of fiscal memory transferred to TAK system

<table>
<thead>
<tr>
<th>Taxpayer Name</th>
</tr>
</thead>
<tbody>
<tr>
<td>Address</td>
</tr>
<tr>
<td>NU/Fiscal number</td>
</tr>
<tr>
<td>VAT Number</td>
</tr>
</tbody>
</table>

**PERIODIC FISCAL REPORT Z**

<table>
<thead>
<tr>
<th>SENT</th>
<th>16.08.2019</th>
</tr>
</thead>
</table>

<table>
<thead>
<tr>
<th>START DATE</th>
<th>16.08.2019</th>
</tr>
</thead>
<tbody>
<tr>
<td>END DATE</td>
<td>16.08.2019</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>DATE OF FISCALIZATION</th>
<th>26-03-2015</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
<td>14:04</td>
</tr>
</tbody>
</table>

<table>
<thead>
<tr>
<th>FISCAL REPORTS</th>
<th>1</th>
</tr>
</thead>
<tbody>
<tr>
<td>TOTAL TURNOVER</td>
<td>3,083.55</td>
</tr>
<tr>
<td>TOTAL VAT</td>
<td>167.06</td>
</tr>
<tr>
<td>FISCAL RECEIPTS</td>
<td>30</td>
</tr>
</tbody>
</table>

| TOTAL TURNOVER WITHOUT VAT 'A' | 1,922.70 |
| TOTAL TURNOVER WITH VAT "C"   | 50.00    |
| TOTAL TURNOVER WITH VAT "D"   | 30.45    |
| TOTAL TURNOVER WITH VAT "E"   | 1,080.40 |
| TOTAL VAT "C"                 | 0.00     |
| TOTAL VAT "D"                 | 2.26     |
| TOTAL VAT "E"                 | 164.81   |

04983111D111DC679540C8571C5E587B8DB
TRANSMITTED OK

00000465
16-08-2019
SERIAL NO.
MF SERIAL NO.

FISCAL RECEIPT

Fiscal Logo
RKS
MF
**ANNEX “C”**

Examples of fiscal receipt for the fiscal system of retail sales of fuels

**Fiscal receipt for common sale**

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NUI/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>Operator name</th>
<th>OP.1</th>
</tr>
</thead>
<tbody>
<tr>
<td>10,000 LT x 1.25</td>
<td>10.00 LT</td>
<td></td>
</tr>
<tr>
<td>FUEL #1</td>
<td>50.00 E</td>
<td></td>
</tr>
</tbody>
</table>

**DISPENSER NO:** 02

<table>
<thead>
<tr>
<th>TOTAL IN EURO</th>
<th>CASH</th>
<th>AMOUNT WITHOUT VAT</th>
</tr>
</thead>
<tbody>
<tr>
<td>50.00</td>
<td>50.00</td>
<td>42.37</td>
</tr>
<tr>
<td>VAT &quot;E&quot; 18%</td>
<td>7.63</td>
<td></td>
</tr>
</tbody>
</table>

0000233
16-08-2019
SERIAL NO. XXXXXXXXXXX

FISCAL RECEIPT NO. 21

Taxpayer’s data

Type and turnover amount

Dispenser number

Value for tax rate

Date, time of coupon issuance

FED/FS serial number

Fiscal receipt counter

Fiscal Logo
### Fiscal receipt with discount in percentage

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NUI/Fiscal number</th>
<th>VAT Number</th>
</tr>
</thead>
<tbody>
<tr>
<td></td>
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<table>
<thead>
<tr>
<th>01</th>
<th>Operator name</th>
<th>OP.1</th>
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<tbody>
<tr>
<td>10,000 LT x 1,25</td>
<td>50.00 E</td>
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</tr>
<tr>
<td>FUEL #1</td>
<td>REDUCTION 10%</td>
<td>-5.00 E</td>
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<tr>
<td>DISPENSER NO: 02</td>
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<tr>
<td>TOTAL IN EURO</td>
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<tr>
<td>AMOUNT WITHOUT VAT E 18%</td>
<td>38.14</td>
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<tr>
<td>VAT E 18%</td>
<td>6.86</td>
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<td>15:48</td>
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FISCAL RECEIPT NO. 21

Fiscal Logo
RKS
MF

### Fiscal receipt with surcharge in percentage

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>NUI/Fiscal number</th>
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<table>
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<th>OP.1</th>
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<td>10,000 LT x 1,25</td>
<td>50.00 E</td>
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<td>FUEL #1</td>
<td>INCREASE 10%</td>
<td>5.00 E</td>
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<td>AMOUNT WITHOUT VAT E 18%</td>
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<td>VAT E 18%</td>
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<td>NAME</td>
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</table>

FISCAL RECEIPT NO. 21

Fiscal Logo
RKS
MF
**Fiscal receipt with discount in value**

- **Taxpayer name**
- **Address**
- **NU/Fiscal number**
- **VAT Number**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tbody>
<tr>
<td>10,000 LT x 1.25</td>
<td>12,000</td>
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<td>50.00 E</td>
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<td>DISCOUNT</td>
<td>-5.00 E</td>
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</table>

**DISPENSER NO:** 02

**TOTAL IN EURO**

- **CASH:** 45.00
- **AMOUNT WITHOUT VAT E 18%:** 38.14
- **VAT E 18%:** 6.86

**00000234**

**16.08.2019**

**SERIAL NO.** LA02345678

**MF SERIAL NO.** LA02345678M1

**FISCAL RECEIPT NO.** 21

---

**Fiscal receipt with surcharge in value**

- **Taxpayer name**
- **Address**
- **NU/Fiscal number**
- **VAT Number**

<table>
<thead>
<tr>
<th>Description</th>
<th>Amount</th>
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<tr>
<td>SURCHARGE</td>
<td>5.00 E</td>
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</table>

**DISPENSER NO:** 02

**TOTAL IN EURO**

- **CASH:** 55.00
- **AMOUNT WITHOUT VAT E 18%:** 46.61
- **VAT E 18%:** 8.39

**00000235**

**16.08.2019**

**SERIAL NO.** LA02345678

**MF SERIAL NO.** LA02345678M1

**FISCAL RECEIPT NO.** 21

---
Fiscal receipt with all types of payments

<table>
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<th>Description</th>
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<tbody>
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<td>CASH</td>
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<td>CHEQUE</td>
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<tr>
<td>CREDIT CARD</td>
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<td>VOUCHER</td>
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FISCAL RECEIPT NO. 21
**Daily Fiscal Report “Z”**

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<th>SALES</th>
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<tr>
<td>FUEL #1</td>
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<td>CHEQUE</td>
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<td>CREDIT CARD</td>
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<td>COUPON (VOUCHER)</td>
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<tr>
<td>AMOUNT EXCLUDING VAT</td>
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<tr>
<td>VAT</td>
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<tr>
<td>TOTAL WITH VAT D 8%</td>
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<tr>
<td>AMOUNT EXCLUDING VAT</td>
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<td></td>
</tr>
<tr>
<td>VAT</td>
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</tr>
<tr>
<td>TOTAL WITH VAT E 18%</td>
<td>154.80</td>
<td></td>
</tr>
</tbody>
</table>

| AMOUNT EXCLUDING VAT | 131.19 |       |
| VAT                  | 23.61  |       |
| TOTAL DAILY TURNOVER | 154.80 |       |
| TOTAL DAILY TURNOVER WITHOUT VAT | 131.19 |       |
| OVERALL TOTAL VAT    | 23.61  |       |
| FISCAL RECEIPTS      | 6      |       |
| TECHNICAL INTERRUPTION | 3    |       |
| COMMUNICATION        |        |       |
| INTERRUPTION TYPE 1  | XX     |       |
| COMMUNICATION        |        |       |
| INTERRUPTION TYPE 2  | XX     |       |
| OVERALL TOTALS       |        |       |
| OVERALL AMOUNT       | 1,376,105.19 |       |
| TOTAL VAT            | 715,393.62 |       |

FED HAS BEEN CLEARED

FISCAL REPORT
REMAINING
0094
1906

**************************
049R311D112DC679
540C6571CE5878DB
TRANSMITTED OK

00000454
16.08.2019
SERIAL NO.
LA02345678
MF SERIAL NO.
LA02345678M1

FISCAL RECEIPT

Fiscal Logo
RKS
MF
Fiscal memory reports

Detailed Periodic Fiscal Report

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
</tr>
</thead>
<tbody>
<tr>
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<table>
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<tbody>
<tr>
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**DETAILED PERIODIC FISCAL REPORT Z**

**SALES**

FROM R-MF 0093
TO R-MF 0094

DATE OF FISCALIZATION 26.03.2015 14:04

VAT REGISTRATION DATE 29.11.2015 11:16 FROM 0092

**EXCLUDED FROM VAT A**

<table>
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<th>VAT E:18%</th>
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<tbody>
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**R-MF 0093** 01.12.2015

**FUEL RECEIPTS** 1

<table>
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<th>PRICE</th>
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<tr>
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<tr>
<td>#2</td>
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</table>

**TOTAL TURNOVER WITH VAT** 60.00
**TOTAL TURNOVER WITHOUT VAT** 50.85
**TOTAL VAT** 9.15

---

**R-MF 0094** 30.11.2015

**FUEL RECEIPTS** 3

<table>
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<th>FUEL</th>
<th>PRICE</th>
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<tr>
<td>#2</td>
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**TOTAL TURNOVER WITH VAT** 60.00
**TOTAL VAT** 9.15
### Summary periodic fiscal report between two DFRs

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<th>Taxpayer name</th>
<th>Address</th>
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<th>VAT number</th>
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</table>

**SUMMARY PERIODIC FISCAL REPORT Z**

<table>
<thead>
<tr>
<th>FROM R-MF</th>
<th>TO R-MF</th>
<th>FISCALIZATION DATE</th>
<th>TOTAL TURNOVER</th>
<th>VAT TOTAL</th>
<th>FISCAL RECEIPTS</th>
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<tr>
<td>0093</td>
<td>0094</td>
<td>26.03.2015</td>
<td>111.00</td>
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**FUEL #1**

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**TURNOVER WITH VAT**

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<tr>
<th>WITHOUT A</th>
<th>TURNOVER VAT &quot;C&quot;</th>
<th>TURNOVER VAT &quot;D&quot;</th>
<th>TURNOVER VAT &quot;E&quot;</th>
<th>VAT &quot;C&quot;</th>
<th>VAT &quot;D&quot;</th>
<th>VAT &quot;E&quot;</th>
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<tr>
<td>0.00</td>
<td>0.00</td>
<td>51.00</td>
<td>60.00</td>
<td>0.00</td>
<td>3.78</td>
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**FISCAL RECEIPTS**

| 00000472 | 16-08-2019 | LA02345678 | LA02345678M1 |

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### PERIODIC FISCAL REPORT Z

**SUMMARY**

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<tr>
<th>START DATE</th>
<th>END DATE</th>
<th>FISCALIZATION DATE</th>
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<th>VAT TOTAL</th>
<th>FISCAL RECEIPTS</th>
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**FUEL #1**

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**TURNOVER WITH VAT**

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<th>TURNOVER VAT &quot;D&quot;</th>
<th>TURNOVER VAT &quot;E&quot;</th>
<th>VAT &quot;C&quot;</th>
<th>VAT &quot;D&quot;</th>
<th>VAT &quot;E&quot;</th>
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<td>2000.00</td>
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**00000472**

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**FISCAL RECEIPTS**

<table>
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<th>Fiscal logo RKS MF</th>
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<tbody>
<tr>
<td>RKS MF</td>
<td>RKS MF</td>
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</table>
ANNEX “D”

Examples of the fiscal receipt for fiscal system -TAXI

Fiscal receipt for TAXI service

Taxpayer's data

Vehicle license plate

Information regarding the service

Value for tax rate

Date, time of issuing the receipt

Serial number of fiscal device

Fiscal receipts counter

QR - CODE

Fiscal Logo

<table>
<thead>
<tr>
<th>Taxpayer name</th>
<th>Address</th>
<th>Fiscal number</th>
<th>VAT number</th>
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<tbody>
<tr>
<td></td>
<td></td>
<td>01-324 - BC</td>
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</tbody>
</table>

Fiscalization date: 16.08.2019

Driver
Besim Fisteku

Type of service: 2 T
Departure: 12:46
Arrival: 13:10
Duration: 24
Distance: 15

TOTAL IN EURO
CASH: 3,50

WITHOUT VAT E 18%
Value for tax rate: 2.97
VAT E 18%: 0.53

00000233 Service: 1
19-09-2019 15:45
SERIAL NUMBER LA02345678
SERIAL NO MF LA02345678M1

FISCAL RECEIPTS NO. 21

Fiscal Logo

RKS
MF
**Daily Fiscal Report “Z”**

**Fiscal system - TAXI**

**Taxpayer name**
- Address
- NUI/Fiscal number
- VAT number
- 01 - 324 - BC

---

**DAILY FISCAL REPORT Z**

**NO. 0005**

**SALES**

<table>
<thead>
<tr>
<th>SERVICE #1</th>
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<td>TURNOVER PER FEE 2</td>
<td>20.30</td>
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<td>TURNOVER PER SERVICE #1</td>
<td>35.80</td>
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<td>VAT RATE E E = 18%</td>
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<thead>
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<th>3</th>
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<td>TURNOVER PER FEE 1</td>
<td>5.00</td>
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<td>TURNOVER PER FEE 2</td>
<td>7.60</td>
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<td>12.60</td>
</tr>
<tr>
<td>VAT RATE E E = 18%</td>
<td></td>
</tr>
</tbody>
</table>

---

TOTAL NUMBER OF SERVICES | 5
TOTAL GROSS | 48.40
INCREASE | 1.90
DISCOUNT | 1
TOTAL NETO | 48.10
CORRECTIONS | 4

---

**PAYMENT FORM**

| CASH | 24.00 |
| CHEQUE | 2.00 |
| CARD | 21.00 |
| RECEIPT | 1.10 |

---

**CASH REGISTER’S STATUS**

| CASH ADDED IN CASH REGISTER | 1 |
| CASH WITHDRAWN FROM CASH REGISTER | 1 |

---

**REGISTER’S STATUS**

**88.10**

---

**TURNOVER PER VAT**

| TOTAL VAT TURNOVER EXCLUDED “A” | 0.00 |
| TOTAL VAT TURNOVER “C” | 0.00 |
| TOTAL VAT TURNOVER “D” | 0.00 |
| TOTAL VAT TURNOVER “E” | 48.10 |
| TOTAL VAT “C” | 0.00 |
| TOTAL VAT “D” | 0.00 |
| TOTAL VAT “E” | 7.34 |

---

**TOTAL DAILY TURNOVER** | 48.10
**TOTAL DAILY TURNOVER WITHOUT VAT** | 40.76
**TOTAL VAT** | 7.34
**FISCAL RECEIPT** | 5

---

**TECHNICAL INTERVENTIONS** | 2
**NUMBER OF RAM RESETS** | 1
**COMMUNICATION DISCONNECTION TYPE X** | 1
**COMMUNICATION DISCONNECTION TYPE Y** | 0

**COUNTER’S FINAL STATE PER DAILY SERVICES**

**x??????**

**OVERALL TOTALS**

| TOTAL SUM | 1376105.19 |
| TOTAL VAT | 715393.62 |

| TOTAL VAT **FISCAL REPORT REGISTER IS CLEAR** | 0094 |
| REMAINING | 1906 |

| 04/03/11/12/00/79 |
| 5400371C59787D |

| TRANSMISSION OK |
| 00000454 |
| 20-09-2019 |

| SERIAL NO | LA02345678 |
| SERIAL NO MF | LA02345678M1 |

---

**FISCAL RECEIPT**

Fiscal Logo
RKS
MF

---

58
### Daily Fiscal Report “X”

#### Fiscal system – TAXI

Taxpayer name
Address
NUI/Fiscal number
VAT number
01-324-BC

<table>
<thead>
<tr>
<th>DAILY REPORT X NO: 0004</th>
</tr>
</thead>
<tbody>
<tr>
<td>SALES</td>
</tr>
<tr>
<td>SERVICE #1</td>
</tr>
<tr>
<td>TURNOVER PER FEE 1</td>
</tr>
<tr>
<td>TURNOVER PER FEE 2</td>
</tr>
<tr>
<td>TURNOVER PER SERVICE #1</td>
</tr>
<tr>
<td>VAT RATE <em>E</em> =18%</td>
</tr>
<tr>
<td>SERVICE #2</td>
</tr>
<tr>
<td>TURNOVER PER FEE 1</td>
</tr>
<tr>
<td>TURNOVER PER FEE 2</td>
</tr>
<tr>
<td>TURNOVER PER SERVICE #2</td>
</tr>
<tr>
<td>VAT RATE <em>E</em> =18%</td>
</tr>
</tbody>
</table>

| *********************** |
| TOTAL NUMBER OF SERVICES | 5  |
| TOTAL GROSS             | 48.40 |
| INCREASE               | 2   |
| DISCOUNT               | 1   |
| TOTAL NETO             | 48.10 |
| CORRECTIONS            | 4   |
| TOTAL NETO             | 48.10 |
| CORRECTIONS            | 4   |

| *********************** |
| PAYMENT FORM           |
| CASH                   | 24.00 |
| CHEQUE                 | 2.00  |
| CARD                   | 21.40 |
| RECEIPT                | 1.00  |

| *********************** |
| CASH REGISTER’S STATUS |
| CASH ADDED IN CASH REGISTER | 1   |
| CASH WITHDRAWN FROM CASH REGISTER | 50.00 |
| CASH REGISTER’S STATUS | 88.10 |

| *********************** |
| TURNOVER PER VAT       |
| TOTAL VAT TURN OVER    | 48.10 |
| TOTAL VAT TURN OVER "A"| 0.00  |
| TOTAL VAT TURN OVER "C"| 0.00  |
| TOTAL VAT TURN OVER "D"| 0.00  |
| TOTAL VAT TURN OVER "E"| 0.00  |
| TOTAL VAT "C"           | 0.00  |
| TOTAL VAT "D"           | 0.00  |
| TOTAL VAT "E"           | 7.34  |
Example of periodic report sent to the Tax Administration System through the tax terminal

Daily report of fiscal memory transferred to the TAK system

Taxpayer name
Address
Fiscal number
VAT number

01 -324 - BC

FISCAL PERIODIC REPORT Z
SEND

START DATE 16.08.2019
END DATE 16.08.2019
FISCALIZATION DATE 14:04

FISCAL REPORTS 1
TOTAL TURNOVER 3,083.55
TOTAL TURNOVER WITHOUT VAT 2,613.18
TOTAL VAT 470.37
FISCAL RECEIPTS 30

TOTAL TURNOVER WITH VAT EXCLUDED "A" 0.00
TOTAL TURNOVER WITH VAT "C" 0.00
TOTAL TURNOVER WITH VAT "D" 0.00
TOTAL TURNOVER WITH VAT "E" 3,083.55
TOTAL VAT "C" 0.00
TOTAL VAT "D" 0.00
TOTAL VAT "E" 470.37

049B311D112D679540C&571CE587BDB
TRANSMISSION OK

00000465
16-08-2019
SERIAL NO.
SERIAL NO. MF

FISCAL RECEIPT

Fiscal Logo
RKS
MF
Example of short periodic report from the fiscal memory – Fiscal System - TAXI

**Short periodic report**
(from DFR to DFR)

<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>01 -324 - BC</td>
<td></td>
</tr>
</tbody>
</table>

**FISCAL SUMMARY REPORT Z**

<table>
<thead>
<tr>
<th>FROM R-MF</th>
<th>UNTIL R-MF</th>
</tr>
</thead>
<tbody>
<tr>
<td>0018</td>
<td>0019</td>
</tr>
</tbody>
</table>

**DATE OF FISCALIZATION**

| 26-03-2019 | 14:04 |

**FISCAL REPORTS**

<table>
<thead>
<tr>
<th>TOTAL TURNOVER</th>
<th>TOTAL WITHOUT VAT</th>
<th>TOTAL VAT</th>
<th>FISCAL RECEIPTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>111.00</td>
<td>94.07</td>
<td>16.93</td>
<td>9</td>
</tr>
</tbody>
</table>

**TOTAL TURNOVER WITH VAT EXCLUDED**

<table>
<thead>
<tr>
<th>EXCLUDED &quot;A&quot;</th>
<th>TOTAL TURNOVER WITH VAT &quot;C&quot;</th>
<th>TOTAL TURNOVER WITH VAT &quot;D&quot;</th>
<th>TOTAL TURNOVER WITH VAT &quot;E&quot;</th>
<th>TOTAL VAT &quot;D&quot;</th>
<th>TOTAL VAT &quot;E&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>111.00</td>
<td>0.00</td>
<td>16.93</td>
</tr>
</tbody>
</table>

**TOTAL TURNOVER**

<table>
<thead>
<tr>
<th>00000464</th>
<th>16.08-2019</th>
<th>SERIAL NO.</th>
<th>LA02345678</th>
</tr>
</thead>
<tbody>
<tr>
<td>00000464</td>
<td>16.08-2019</td>
<td>SERIAL NO.</td>
<td>LA02345678</td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT**

<table>
<thead>
<tr>
<th>Fiscal Logo</th>
<th>RKS</th>
<th>MF</th>
</tr>
</thead>
</table>

---

**Short periodic report**
(from one date to another)

<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>01 -324 - BC</td>
<td></td>
</tr>
</tbody>
</table>

**FISCAL SUMMARY REPORT Z**

<table>
<thead>
<tr>
<th>START DATE</th>
<th>END DATE</th>
</tr>
</thead>
<tbody>
<tr>
<td>29-09-2019</td>
<td>12-10-2019</td>
</tr>
</tbody>
</table>

**DATE OF FISCALIZATION**

| 26-03-2019 | 14:04 |

**FISCAL REPORTS**

<table>
<thead>
<tr>
<th>TOTAL TURNOVER</th>
<th>TOTAL WITHOUT VAT</th>
<th>TOTAL VAT</th>
<th>FISCAL RECEIPTS</th>
</tr>
</thead>
<tbody>
<tr>
<td>3033.55</td>
<td>2,570.64</td>
<td>462.74</td>
<td>30</td>
</tr>
</tbody>
</table>

**TOTAL TURNOVER WITH VAT EXCLUDED**

<table>
<thead>
<tr>
<th>EXCLUDED &quot;A&quot;</th>
<th>TOTAL TURNOVER WITH VAT &quot;C&quot;</th>
<th>TOTAL TURNOVER WITH VAT &quot;D&quot;</th>
<th>TOTAL TURNOVER WITH VAT &quot;E&quot;</th>
<th>TOTAL VAT &quot;D&quot;</th>
<th>TOTAL VAT &quot;E&quot;</th>
</tr>
</thead>
<tbody>
<tr>
<td>0.00</td>
<td>0.00</td>
<td>0.00</td>
<td>3,033.55</td>
<td>0.00</td>
<td>462.74</td>
</tr>
</tbody>
</table>

**TOTAL TURNOVER**

<table>
<thead>
<tr>
<th>00000464</th>
<th>16.08-2019</th>
<th>SERIAL NO.</th>
<th>LA02345678</th>
</tr>
</thead>
<tbody>
<tr>
<td>00000464</td>
<td>16.08-2019</td>
<td>SERIAL NO.</td>
<td>LA02345678</td>
</tr>
</tbody>
</table>

**FISCAL RECEIPT**

<table>
<thead>
<tr>
<th>Fiscal Logo</th>
<th>RKS</th>
<th>MF</th>
</tr>
</thead>
</table>

---

61
ANNEX “E”

References for creating a file for transmission

The electronic signature must contain all the information of fiscal documents which are transmitted to the TAK server.

Below are provided the references for creating a file that is transmitted to the ATK server in Binary format.

The TAG table should be formulated by hierarchy (the highest level according to the type of documents required by the FED/FS server).

List of level I documents

- Any document as in the ECJ;
- Any document at the MoF (VAT rates, fiscalization data, VAT changes, list of errors, etc.)
- Registered items;
- MoF security codes (MP, MoF check-sum);
- X report;
- Current receipt in process;
- Reading binary block from MoF;
- Reading binary block from ECJ;
- Time/date in FED/FS;
- Etc.

Level II example with fiscal receipt document

Fiscal receipt

- Header
  - Name
  - Address
  - FN/NUI
  - VAR
  - Operator
  - 255 closes the hierarchy
- Sales
  - Item 1, type (piece, kg), quantity, sales price, total row, VAT rate
- Item 2, type (piece, kg), quantity, sales price, total row, VAT rate
- 255 closes the hierarchy.

- Footer
  - Total in Euro
  - Cash
  - VAT D 8%
  - VAT E 18%
  - Total without VAT
  - Document and item number
  - Date and time of issuing the receipt
  - FED/FS ID
  - Number of fiscal receipts.

Regarding the TAG structure details you will be informed by an Annex document.