

- Revenues directly related to chalets including, in particular, alpine huts, mountain shelters, ski lodges and refuges;
- Revenues from a „buschenschank“ in accordance with Art. 2 para. 2 line 5 GewO 1994, if the same is opened on no more than 14 days per calendar year;
- Revenues from a „small canteen“, i.e. a canteen run by a non-profit association on no more than 52 days per calendar year.

#### Calculation of this turnover limit

The following rules apply to the calculation of the € 30,000 per calendar year:

In the case of outdoor sales and chalet sales, the turnover limit of € 30,000 (net, excluding VAT) is restricted to that part of the turnover that is generated outdoors or in direct connection with chalets. Revenues from outdoor sales and the turnover of the chalets are therefore not to be considered to determine the total operating turnover limit.

For the revenues from a „buschenschank“, the calculation of the turnover is done according to operation, i.e. the total operating turnover is used to determine the turnover limit.

For the calculation of the turnover of a “small canteen” run by a non-profit association, the canteen revenues of the taxable association are decisive.

Further exemptions apply to

- small club parties (e.g. firemen’s carnivals);
- certain goods and services vending machines and
- online shops regarding the cash register obligation.

Easement regarding the temporal documentation of cash takings into the cash register is provided for “**mobile groups**”. This includes entrepreneurs providing services **outside their respective establishments** as well. These do not need not carry along a cash register, but shall issue a receipt upon performance and post the copy of the receipt later upon return to the establishment without undue delay.

Here, too, the legislators have provided simplifications that are to be found in the Decree of the Federal Ministry of Finance dated 4 August 2016 (BMF AV No. 123/2016).

#### Examples of mobile groups

Revenues of doctors, vets, hairdressers, masseurs, mid-wives, tailors, plumbers, carpenters and tour guides, ski instructors, „gaifahrers“ (food couriers), etc. (see Decree of the Federal Ministry of Finance dated 4 August 2016, BMF AV No. 123/2016, item 6.7.5)

#### NONE of the following is true:

- NCA agents are going to be placed before each business office.
- The control activity will not change. Rather, controls and audits are going to be handled with less bureaucracy for both sides and more rapidly.
- The cash registers must be connected to the Internet or the Federal Data Centre of the Financial Administration
- I need to purchase a mobile cash register if I wish to provide services directly to the customer and accept cash payments
- Every vending machine requires a cash register

## 10. Where to find further information on the subject?

Everything about the cash register obligation and continuously updated questions and answers are to be found at [www.bmf.gv.at](http://www.bmf.gv.at) > Information about the cash register obligation.

If you should need any further information, feel free to contact us by phone at number +43 50 233 799 or send us an email via our contact form at [www.bmf.gv.at](http://www.bmf.gv.at) > Contact.

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# Information on the Cash Register and Receipt Issuing Obligation

A service for entrepreneurs.



