

- 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.

#### Imprint

Issuer, owner and publisher:  
Federal Ministry of Finance,  
Dpt. I/8 Public Relations and Communications,  
Johannesgasse 5, A-1010 Vienna  
Responsible for the information contained herein:  
Federal Ministry of Finance, Dpt. IV/2.  
Graphics: sketo design  
Photos: fotolia  
Printed by: Printing Shop of the Federal Ministry of Finance  
Vienna, September 2016



- Printed according to the Austrian Ecolabel criteria for printed matter, Printing Office of the Austrian Federal Ministry of Finance, UW-Nr. 836

# Information on the Cash Register and Receipt Issuing Obligation

A service for entrepreneurs.



## The way: together and as partners

The Financial Administration considers itself a partner of entrepreneurs, and we want to inform you first-hand about the innovations in the field of cash registers. Especially in the initial phase, we focus on optimal service. We seek unbureaucratic solutions to the benefit of all parties.

### 1. What is a cash register?



A cash register is any electronic recording system used for the daily tally of proceeds and documentation of individual cash takings.

That means that systems other than a „classic cash register“ are also permitted. Thus, server-based recording systems, scales and taximeters with checkout features can be also used as cash registers. In this case, the cash register is not connected to the Financial Administration via Internet.

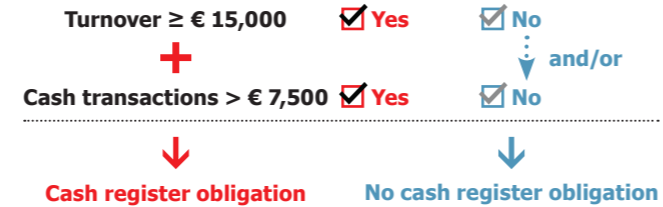
### 2. What are the advantages of a cash register?

- The cooperation between businesses and Financial Administration becomes simpler for both parties → less red tape for auditing measures
- Cash registers provide clear reporting for businesses
- Cash registers usually offer professional goods management

### 3. Who needs a cash register?

Entrepreneurs generating business earnings must use an electronic cash register in case of a net annual turnover of € 15,000 per operation, provided that the cash transactions (incl. debit and credit card payments) exceed € 7,500 net per year.

Examples of companies with business earnings: Doctors, psychotherapists, physiotherapists, lawyers, notaries, farmers and foresters, pharmacies, food shops and book stores, restaurants and hotels, etc.



### 4. What is the timeline?

- From 1 January 2016**  
Individual recording and receipt issuing obligation
- Starting not earlier than 1 May 2016**  
Cash register obligation
- Starting the end of August 2016**  
Possibility of registration of the cash registers in connection with the technical security device via FinanzOnline
- From 1 April 2017**  
The cash register must additionally be equipped with a technical security device for manipulation prevention and produce receipts with electronic signatures

### 5. What is the receipt issuing obligation?

From 1 January 2016, every business is required to issue a receipt in case of payments in cash and hand it over to the buyer. The latter must accept the receipt and take it along until outside of business premises.

### 6. What is the signature of the receipt about?

To guarantee protection against manipulation, from 1 April 2017, each receipt is provided with an electronic signature. A signature or seal creation unit signs data electronically by means of the entrepreneur's private key stored on it. The electronic signature ensures tamper protection.

#### How do I get this certificate?

The signature or seal creation unit belonging to the security device is to be purchased from a trust service provider that offers signature certificates.

In Austria, the authorisation to provide signature certificates as a trust service provider is granted by Rundfunk und Telekom Regulierungs-GmbH (RTR). For detailed information, please see the BMF website at [www.bmf.gv.at](http://www.bmf.gv.at) > Information about the cash register obligation.

### 7. What is the price of a cash register?

The cost for purchasing or retrofitting a „simple“ cash register with an appropriate security system are expected to be € 400 – 1000. Cash register solutions that work via smartphone and cloud solution may be cheaper to purchase.

### 8. Are the expenses for a cash register reimbursed?

No, but a premium of € 200 can be requested for the acquisition / upgrade of a cash register. Moreover, there is unlimited deductibility of the costs in the year of acquisition.

### 9. Are there any exemptions from the receipt issuing or cash register obligation?

Yes, namely up to € 30,000 per calendar year and taxable person for:

- Revenues from outdoor sales, i.e. sales that are made not in or in connection with a permanently enclosed space; ▶