

Draft bill

of the Federal Ministry of Finance

Second Regulation amending the Cash Register Anti-Tampering Ordinance

A. Problem and objective

Further to the Ordinance amending the Cash Register Anti-Tampering Ordinance, a need for clarification as well as further editorial changes has arisen.

According to Section 9(2) of the Cash Register Anti-Tampering Ordinance (KassenSichV), a taxi operator who has already used INSIKA (integrated security solution for cash registers processing measurement) technology to safeguard taximeter data before 1 January 2021 must notify the tax office of this information when changing vehicle. This is laborious for both business and the authorities. In the future, a taxi operator can use the full transition period under Section 9 of the KassenSichV when changing vehicles and a notification obligation is not required.

The database 'Measuring Instruments Certificates' of the Physikalisch-Technische Bundesanstalt already lists three distance recorders with digital interfaces. As a result, the Federal Ministry of Finance has issued a BMF letter in accordance with Section 10 of the Cash Register Anti-Tampering Ordinance to determine the application time for odometers. Currently, the application of odometers can only be determined by an overall view of the Regulation and BMF letters. The aim is to simplify this procedure and thus facilitate compliance.

B. Solution

Editorial changes and various clarifications will be implemented.

The current limitation of the transitional arrangements in the event of a change of vehicle is lifted.

The previous provision on the application of the Cash Register Anti-Tampering Ordinance to odometers by a letter of the Federal Ministry of Finance is incorporated into the Ordinance. In addition, odometers already placed on the market before 1 July 2024 with a digital interface will be included in the scope of application from 2027.

C. Alternatives

There are no alternatives to the editorial changes and the need for clarification.

The application regulation for odometers could be left unchanged. However, because of the interplay between the Regulation and the BMF letter, it would not be easy for taxable persons to determine whether they fall within the scope of the rules of application. Therefore, these should be summarised in the Regulation.

D. Budgetary expenditure without compliance costs

None.

E. Compliance costs

E.1 Compliance costs for citizens

There will be no change in compliance costs for citizens.

E.2 Compliance costs for businesses

For businesses, annual compliance costs will reduce by approximately EUR 13,750. There is no one-off conversion cost.

Administrative costs under this heading arising from information obligations

Of this, a reduction of EUR 13,750 is attributable to administrative costs arising from information obligations.

The current compliance costs for the economy are subject to the “one in, one out” rule (cabinet decision of 25 March 2015). Since the balance is an “out” of EUR 13,750, the sum is available to offset future regulatory projects of the Federal Ministry of Finance.

E.3 Administrative compliance costs

As a result of the elimination of the previous provision pursuant to KassenSichV Section 9(2), notifications in this regard to the competent tax authority are no longer required. Audits of these communications by the tax authority are therefore also omitted. This creates a reduction of around EUR 32,500 per year in administrative costs for state governments.

F. Additional costs

No other direct costs will be incurred by businesses, including medium-sized enterprises.

No impact is anticipated on unit prices or price levels, in particular on consumer price levels.

Draft bill of the Federal Ministry of Finance

Second Regulation amending the Cash Register Anti-Tampering Ordinance*)

of [date]

The Federal Ministry of Finance decrees on the basis of Section 146a(3) of the Tax Code in the version published on 23 January 2025 (Federal Law Gazette 2025 I p. 24) in conjunction with Section 1(2) of the Competence Reassignment Act of 16 August 2002 (Federal Law Gazette I, p. 3165), amended by Article 7 of the Act of 31 August 2015 (Federal Law Gazette I p. 1474) and the Organisational Order of 6 May 2025 (Federal Law Gazette 2025 I No. 131), in agreement with the Federal Ministry of the Interior and the Federal Ministry for Economic Affairs and Energy and [insert: with due regard for the rights of the Bundestag OR with the consent of the Bundestag]:

Article 1

Amendment of the Cash Register Anti-Tampering Ordinance

The Cash Register Anti-Tampering Ordinance of 26 September 2017 (Federal Law Gazette I p. 3515), last amended by Article 2 of the Ordinance of 30 July 2021 (Federal Law Gazette I p. 3925) is amended as follows:

1. Section 1(2) is replaced by the following paragraph 2:

(1) "Electronic recording systems within the meaning of [Section 146a\(1\)](#) Sentence 1 of the Tax Code also includes

1. taximeters within the meaning of Annex IX of [Directive 2014/32/EU](#) of the European Parliament and of the Council of 26 February 2014 on the harmonisation of the laws of the Member States on the provision of measuring devices on the market (OJ L 96 of 29 March 2014, p. 149, L 13 of 20 January 2016, p. 57), which is amended by Directive 2015/13 (OJ L 3 of 7 January 2015, P. 42) in the currently valid version (EU taximeters) and
2. odometers.

The systems referred to in the first sentence shall also include app-based systems, provided that they perform the function of an EU taximeter or odometer.'

2. Section 2 is amended as follows:

- a) Sentence 2 is amended as follows:

a%6) In point 1, the words "start time" are replaced by "start time".

b%6) Points 7 and 8 are replaced by the following Points 7 to 9:

'7. the test values,

* Notified in accordance with Directive (EU) 2015/1535 of the European Parliament and of the Council of 9 September 2015 laying down a procedure for the provision of information in the field of technical regulations and of rules on Information Society services (OJ L 241 of 17 September 2015, p. 1).

8. the serial number of the electronic recording system and the serial number of the certified technical security device; and
9. the signature counter.'

b) Sentence 3 is replaced by the following sentence:

"The security module provides tamper-proof recording of the times under sentence 2, points 1 and 6, the test values under sentence 2, point 7 and the signature counter under sentence 2 point 9 as ensured by the security module."

c) In the fourth sentence, the words 'zu' are deleted.

3. Section 4 is replaced by the following Section 4:

'Section 4

Uniform digital interface

The uniform digital interface is a data record description for the connection of the certified technical security device to the electronic recording system as well as for standardised data export from the storage medium pursuant to Section 3(1), from the electronic storage system pursuant to Section 3(3) and from the electronic recording system pursuant to Section 1 sentence 1 or Section 2 for handing over to the official bearer of the financial authority responsible for checking the cash or external audit. The uniform digital interface ensures uniform documentation of the interface functions and uniform structuring and designation of the data to be recorded in accordance with Section 146a(1) of the Tax Code in data schema and data field description for logging pursuant to Section 2 and for storage pursuant to Section 3. This applies regardless of the manufacturer software. The uniform digital interface for standardised export from the storage medium referred to in Section 3(1) and the electronic storage system pursuant to Section 3(3) and the uniform digital interface for standardised export from the electronic recording system may be created and published separately.'

4. Section 5 is amended as follows:

a) Point 1 of sentence 1 is replaced by the following point 1:

'3 the uniform digital interface, insofar as this relates to the standardised export from the storage medium and the connection of the certified technical security device to the electronic recording system'.

b) After sentence 1, the following sentence is inserted:

'The requirements for the security module and the uniform digital interface shall include the technical and organisational requirements for the cryptographic keys of the technical security device, their associated cryptographic certificates and certification infrastructures.'

5. Section 6 is amended as follows:

a) Sentence 1 is amended as follows:

a%6) In point 2, the words "start time" are replaced by "start time".

b%6) In point 6, the indication 'of the security module' is replaced by the indication 'of the certified technical security device'.

c%6) In point 7, after the words "test value", the word "completion" is inserted.

b) Sentences 2 and 3 are replaced by the following sentences:

'The particulars referred to in sentence 1 shall be:

1. readable for anyone without machine support; or
2. readable from a QR code or
3. included in an electronic invoice pursuant to Section 14(1) sentences 3 and 6 of the Value Added Tax Act.

The QR code referred to in point 2 of the second sentence and the structured part referred to in point 3 of the second sentence shall correspond to the financial administration's digital interface (DSFinV), which is required for the corresponding type of record-keeping system.'

c) Sentence 5 is replaced by the following sentence:

'A receipt may be issued in paper form or, with the permission of the recipient, electronically in a standardised data format; other legal requirements remain unaffected.'

6. Section 7 is amended as follows:

a) Paragraph 2 sentence 2 point 4 is replaced by the following point 4:

1. "the test values".

b) In paragraph 3, point 4, the words "test value" 'and 4' are inserted after the words "completion".

c) Paragraph 4 sentences 1 and 2 are replaced by the following sentences:

'If an EU taximeter does not have a document printer, there is no obligation to issue documents. In these cases, the receipt can be issued outside the EU taximeter in paper form or, with the consent of the recipient of the receipt, electronically in a standardised data format; other legal requirements remain unaffected.'

7. Section 8 is amended as follows:

a) Paragraph 2 sentence 1 point 4 is replaced by the following point 4:

1. "the test values".

b) In paragraph 3, point 3, the words "test value" 'and 4' are inserted after the words "completion".

c) Paragraph 4 is replaced by the following paragraph 4:

'(4) Section 7(4) shall apply mutatis mutandis.'

8. Sections 9 and 10 are replaced by the following Sections 9 and 10:

§ 1'

Transitional arrangements for EU taximeters with INSIKA technology

If an EU taximeter was equipped with INSIKA technology before 1 January 2021, Section 7 shall apply to this EU taximeter from 1 January 2026. Sentence 1 shall not apply if the EU taximeter is removed from the vehicle in which it was installed on 31 December 2020 and sold. The requirement to use the transitional arrangements in sentence 1 must be notified to the competent tax office by 31 January 2024.

§. 10

Application regulation for odometers

(1) Section 8 shall apply to odometers placed on the market for the first time after 30 June 2024 from the date of placing on the market.

(2) With regard to odometers,

1. which have a digital interface through which a certified technical safety device can be connected and
2. do not fall under paragraph 1,

Section 8 shall apply from 1 January 2027.'

9. Section 11 is amended as follows:

a) Paragraph 1 is replaced by the following paragraph 1:

'(1) Section 9 of the BSI Act, the BSI Certification and Recognition Regulation and the Common Criteria-based European Cybersecurity Certification Scheme (EUCC) shall apply to the certification of technical security entities in accordance with Regulation (EU) 2019/881. As part of the certification process, compliance with the requirements published by the Federal Office for Information Security in the protection profiles, technical guidelines and test specifications must be checked. With the application for certification according to a protection profile or a technical guideline prescribed for the certification of a technical security device, the applicant shall undertake to forward all documents submitted in relation to certification which may be relevant for the examination of a certified technical security device to the Federal Ministry of Finance at its request. The examination and evaluation may also be carried out by expert bodies recognised by the Federal Office for Information Security, which are at the same time accredited in accordance with the Accreditation Body Act and in accordance with the conditions laid down in Regulation (EC) No 765/2008.'

b) The following paragraph 3 is inserted after paragraph 2:

'(3) Certification procedures based on protection profiles referred to in the second sentence which were applied for before 27 February 2026 may continue until 26 February 2027. Protection profiles within the meaning of the first sentence are the protection profile

1. BSI-CC-PP-0104-2019, Cryptographic Service Provider (CSP) in configuration BSI-CC-PP-0107 (Time Stamp Service and Audit) or BSI-CC-PP-0108 (Time Stamp Service, Audit and Clustering);

2. BSI-CC-PP-105-2019, Security Module Application for Electronic Record-keeping Systems;
3. BSI-CC-PP-0111-2019 (CSP Light) in the configuration according to BSI-CC-PP-0113 (Time Stamp Service, Audit and Clustering) or
4. BSI-CC-PP-0105-V2-2020, Security Module Application for Electronic Record-keeping Systems (SMAERS).'

Article 2

Further amendment of the Cash Register Anti-Tampering Ordinance

The Cash Register Anti-Tampering Ordinance, which was last amended by Article 1 of this Ordinance is amended as follows:

1. Section 7 is amended as follows:

- a) Paragraph 2 is replaced by the following paragraph 2:

'(2) For every accounting record of a commercial transaction or other process within the meaning of Section 146a(1), sentence 1 of the Tax Code, EU taximeters must start a new transaction immediately. The transaction for EU taximeters shall include:

1. the date of the start of the operation,
2. a unique serial transaction number,
3. a unique and continuous signature counter,
4. the nature of the process,
5. the data of the operation,
6. the timing of the process completion or termination,
7. the test values and
8. the serial number of the EU taximeter and the serial number of the certified technical safety device.

The data referred to in Sentence 2, points 1, 2, 6 and 7 shall be determined to be tamper-proof by the security module. The transaction number shall be such that gaps in the transaction records can be identified. In the case of EU taximeters, the data of the operation shall include in particular:

1. the counter data;
2. the general data;
3. the price data of a journey; and

4. the tariff data within the meaning of Annex IX point 4 of Directive 2014/32/EU.

The data of the process may be divided into several transactions.'

- b) Paragraph 3, first sentence, points 1 to 5 are replaced by the following points 1 to 5:

1. ' the general data, without the constant of odometer and the price data of a journey as defined in point 4 of Annex IX to Directive 2014/32/EU;
2. the transaction number referred to in Section 2(2)(2),
3. the date of commencement of the operation referred to in point 1 of the second sentence of paragraph 2 and the termination referred to in paragraph 2, second sentence, point 6;
4. the test value of the completion referred to in Section 2, sentence 2, point 7 and
5. the serial number of the electronic recording system and the serial number of the certified technical safety device.'

2. Section 8 is amended as follows:

- a) Paragraph 2 is replaced by the following paragraph 2:

'(2) For each recording of a transaction or other transaction within the meaning of the first sentence of Section 146a(1) of the Tax Code, odometers must start a transaction. For odometers, the transaction shall include:

1. the date of the start of the operation,
2. a unique serial transaction number,
3. a unique and continuous signature counter,
4. the nature of the process,
5. the data of the operation, in particular the counting data, the general data and the price data of a journey according to Section 7(2) sentence 2 point 5, insofar as these are generated by the odometers,
6. the timing of the process completion or termination,
7. the test values and
8. the serial number of the odometer and the serial number of the certified technical safety device.

The data referred to in Sentence 2, points 1, 2, 6 and 7 shall be determined to be tamper-proof by the security module. The transaction number shall be such that gaps in the transaction records can be identified. The data of the operation referred to in point 5 of the second sentence may be divided into several transactions.'

- b) Paragraph 3, first sentence, points 1 to 5 are replaced by the following points 1 to 5:

1. ' the data referred to in Section 7(3), first sentence, point 1, without the constant of the distance signal generator, or comparable data to the extent that they are generated by the odometer,
2. the transaction number referred to in Section 2(2)(2),
3. the date of commencement of the operation referred to in point 1 of the second sentence of paragraph 2 and the termination referred to in paragraph 2, second sentence, point 6,
4. the test value of the completion referred to in Section 2, sentence 2, point 7 and
5. the serial number of the electronic recording system and the serial number of the certified technical safety device.'

Article 3

Further amendment of the Cash Register Anti-Tampering Ordinance

The Cash Register Anti-Tampering Ordinance, which was last amended by Article 2 of this Ordinance, is amended as follows:

Section 11(3) is deleted.

Article 4

Entry into force

(1) Subject to paragraphs 2 and 3, this Regulation shall enter into force *on ... [insert: first day of the month following its publication]*.

(2) Article 2 shall enter into force on 1 January 2027.

(3) Article 3 shall enter into force on 01 March 2027.

Approved by the Bundesrat.

EU legal acts:

1. Regulation (EC) No 765/2008 of the European Parliament and of the Council of 9 July 2008 setting out the requirements for accreditation and market surveillance relating to the marketing of products and repealing Council Regulation (EEC) No 339/93 (OJ L 218, 13.8.2008, p. 30), as last amended by Regulation (EU) 2019/1020 of 20 June 2019 (OJ L 169, 25.6.2019, p. 1).
2. Regulation (EU) 2019/881 of the European Parliament and of the Council of 17 April 2019 on ENISA (the European Union Agency for Cybersecurity) and on information and communications technology cybersecurity certification and repealing Regulation (EU) No 526/2013 (OJ L 151, 7.6.2019), as amended by Regulation (EU) 2025/37 of 19 December 2024 (OJ L 2025/37, 15.1.2025).

Justification

A. General part

I. Objective of and need for the provisions

Further to the Ordinance amending the Cash Register Anti-Tampering Ordinance (KassenSichV), a need for clarification as well as further editorial changes has arisen.

In this context, Section 9(2) KassenSichV is deleted and the economy is thus slightly relieved of compliance costs.

The database 'Measuring Instruments Certificates' of the Physikalisch-Technische Bundesanstalt already lists three distance recorders with digital interfaces. On this basis, pursuant to Section 10 KassenSichV, the Federal Ministry of Finance issued the BMF letter of 11 March 2023 (IV D 2 – S 0316-a/21/10006:008 – DOK 2024/0199144; BStBl I page 367) determining the date of application for odometers. Currently, the application of odometers can only be determined by an overall view of the Regulation and BMF letters. This should be simplified.

In addition, the need for clarification and extension of the rights of the Federal Ministry of Finance in certification procedures has arisen.

II. Main content of the draft

The second regulation amending the Cash Register Anti-Tampering Ordinance essentially transposes editorial changes.

Furthermore, the restriction of the transitional arrangements will be lifted in the event of a change of vehicle.

The previous provision on the application of the Cash Register Anti-Tampering Ordinance to odometers by a letter of the Federal Ministry of Finance is incorporated into the Ordinance. In addition, odometers already placed on the market before 1 July 2024 with a digital interface will be included in the scope of application from 2027.

In addition, the rights of the Federal Ministry of Finance in certification procedures are extended.

III. Alternatives

There are no alternatives to the editorial changes and the need for clarification.

The application regulation for odometers could be left unchanged. However, because of the interplay between the Regulation and the BMF letter, it would not be easy for taxable persons to determine whether they fall within the scope of the rules of application. Therefore, these should be summarised in the Regulation.

IV. Regulatory competence

The regulatory competence arises from Section 146a(3) of the Tax Code (AO). Thereafter, the Federal Ministry of Finance, in agreement with the Federal Ministry of the Interior and Home Affairs and the Federal Ministry for Economic Affairs and Climate Protection, may, with the consent of the Bundestag and Bundesrat, regulate the scope of application pursuant to Section 146a(1), first sentence, of the AO.

V. Compatibility with European Union law and international treaties

The draft Regulation is compatible with European Union legislation and treaties under international law concluded by the Federal Republic of Germany. In particular, it implements necessary changes resulting from Commission Implementing Regulation (EU) 2024/482 of 31 January 2024 laying down detailed rules for the implementation of Regulation (EU) 2019/881 of the European Parliament and of the Council as regards the adoption of the European Cybersecurity Certification (EUCC) scheme based on the Common Criteria (OJ L 2024/482, 7.2.2014). The Implementing Ordinance lays down requirements for certification according to common criteria. This applies in particular to the certifications according to the protection profiles.

A justification under European law for restricting fundamental freedoms is admissible. This follows from the justification of 'effective tax control', which is an overriding reason of general interest. For a community to function, it is necessary that everyone pays their duties and taxes according to their capacity. The planned regulations are necessary because it is becoming increasingly difficult or complex for external audits to detect technical tampering with digital primary accounting records, which form the basis for the collection of taxes. The current statutory provisions do not allow external auditors to easily discover tampering with digital primary accounting records on site. The regulations are also proportionate because they merely provide for a certified technical security device that logs all digital primary accounting records during normal use, without any additional action required from the taxpayer. The need for these measures as well as their proportionality are also demonstrated by the planned regulations being technology-neutral. The certification procedure ensures that technical security devices developed in other Member States can, in principle, also be recognised.

VI. Consequences of the legislation

1. Legal and administrative simplification

In addition, the system under which the transitional arrangement ceases to apply when a vehicle change is carried out is no longer applicable. As a result, a taxi operator who has already used INSIKA technology before 1 January 2021 will no longer have to notify it to the tax office when changing vehicle and can use the full transition period under Section 9 KassenSichV for the conversion.

The full inclusion in the Regulation of the application regime for odometers will simplify the application of this Regulation, as multiple sources no longer need to be used.

2. Sustainability aspects

The draft corresponds to sustainable development by ensuring the tax revenue of the state as a whole. It concerns principle 4d of sustainable development (strengthening sustainable economy) and supports indicator area 8.2 (public debt – consolidating public finances, creating intergenerational equity).

3. Budgetary expenditure without compliance costs

None.

4. Compliance costs

4.1 Compliance costs for citizens

There will be no change in compliance costs for citizens.

4.2 Compliance costs for businesses

Overall, the annual compliance cost for businesses is reduced by EUR 13,750.

Below is a description of the compliance cost estimate for businesses by requirement.

Both the annual cost of procuring and installing certified technical safety devices (EU taximeters and odometers) pursuant to Section 146a(1), second sentence, AO (Ondea-IP: 2021120211293101) as well as the one-off costs for the retrofitting of EU taximeters and odometers (one-off) Section 7(3) and Section 8(3) KassenSichV (OnDEA-IP: 2021112314570401) have already been accounted for in a settlement expense calculation.

Requirement 1 (obligation to provide information): Notification obligation when changing a converted vehicle (taxis); Section 9 KassenSichV

Change in annual compliance costs:

Number of cases	Time expenditure per case (in minutes)	Hourly pay (in EUR)	Material costs per case (in EUR)	Personnel costs (in thousands of EUR)	Material costs (in thousands of EUR)
3,670	-7	29.20	-	-13	-
Change in compliance costs (in thousands of EUR)				-13	

According to the previous Section 9 (2) KassenSichV, a taxi operator who has already used INSIKA technology before 1 January 2021 must notify the tax office of a change of vehicle. With the planned amendment to Section 9 KassenSichV, taxi operators will be able to use the full transition period for the conversion in future, despite the change of vehicle, and the obligation to notify will no longer apply.

As no official data is available on the INSIKA technology already in use, the number of cases is estimated on the basis of various assumptions.

In Germany, there are various sources according to which there are between 53,000 and 55,000 taxis. For the estimation, we assume an average of 54,000 vehicles.

INSIKA technology is required in the federal states of Hamburg and Berlin to secure taximeter data. In terms of the number of cases, it can therefore be assumed that all vehicles in these two federal states have been properly equipped. According to statistics from the Bundesverband Taxi und Mietwagen e. V., the number of taxis in the affected federal states is 11,451 vehicles.

Since in the rest of Germany the conversion is usually voluntary or as a precondition for funding, it is likely that the rate of INSIKA technology used in these states is only around 5%.

Hamburg	3 138 vehicles
Berlin	8 313 vehicles
5 per cent of the remaining federal territory	2 127 vehicles
13 579 vehicles	

According to a study on the economic efficiency of taxis by the Stuttgart taxi and hire car industry, the average age of vehicles is between 4.2 and 3.2 years (mean value 3.7 years), depending on the federal state. It is estimated that around 3,670 vehicles equipped with INSIKA technology are replaced each year.

The time expenditure is simulated with the time value table for businesses on the basis of the following standard activities.

Completion of forms, labelling, marking	medium complexity	5 minutes
Verification of data and input	complexity simple	1 minute
Data transmission or publication	complexity simple	1 minute
		7 minutes

The average hourly wage rate in the transport and warehousing sector is EUR 32.10. This results in a relief of around EUR 13 750 per year for taxi operators.

Requirement 2 (additional requirement) Changes to the supporting documents for EU taximeters and odometers; Sections 7(3) and 8(3) KassenSichV

In the mandatory information on the respective supporting documents, the constant of the distance signal generator is deleted. As a result, an indication on the document is omitted and the document is shortened accordingly.

In addition, however, the serial number of the electronic recording system is included as an additional indication on the receipt. Accordingly, the supporting document is again extended. It is assumed that both data have an approximately comparable space requirement on the respective document, so that the overall length of the documents does not change. In this respect, the ongoing fulfilment costs do not change either.

The current compliance costs for the economy are subject to the “one in, one out” rule (cabinet decision of 25 March 2015). Since the balance is an “out” of EUR 13,750, the sum is available to offset future regulatory projects of the Federal Ministry of Finance.

Requirement 3: Transmission of documents from the certification procedure to the Federal Ministry of Finance; Section 11(2), third sentence, of the KassenSichV

For the transmission of documents from the certification procedure at the request of the Federal Ministry of Finance, there is a small additional cost for the TSE manufacturers. Since the requirement depends on the completion of certification procedures for TSEs that do not take place on a regular basis, and also depends on how well equipped the respective TSE is, such requirements should not arise on a regular basis or on an annual basis. Therefore, there will be only a very small single-digit number of cases per year. The time expenditure is also likely to be low, as the documents are already available and were submitted to both the testing body and the BSI in the certification procedure that was then completed.

4.3 Compliance costs for the authorities

As a result of the elimination of the previous provision pursuant to KassenSichV Section 9(2), notifications in this regard to the competent tax authority are no longer required. Audits of these communications by the tax authority are therefore also omitted. This results in a reduction of around 32,500 euros in administrative costs for the states.

Change in annual compliance costs of the Länder:

Number of cases	Time expenditure per case (in minutes)	Hourly pay (in EUR)	Material costs per case (in EUR)	Personnel costs (in thousands of EUR)	Material costs (in thousands of EUR)
3,670	-13	40.70	-	-32	
Change in compliance costs (in thousands of EUR)				-32	

Mirroring the economy, the elimination of notifications to be processed regarding a change of vehicle results in a reduction in the burden on the municipal tax authorities.

The time required is simulated using the Administration time value table based on the following standard activities.

Formal check, view data	complexity simple	5 minutes
Content review, data collection	complexity simple	8 minutes

13 minutes

The average wage rate per hour of administration at the municipal level is EUR 40.70. This results in a charge of around EUR 32 500 for the administration.

5. Other costs

No other direct costs will be incurred by businesses, including medium-sized enterprises.

No effects on individual prices and the level of prices, in particular the consumer price level, are expected.

6. Further regulatory consequences

The different living situations of men and women do not reveal any effects contrary to the goals of equal treatment policy pursuant to Paragraph 2 of the Joint Rules of Procedure of the Federal Ministries.

The proposal has no direct impact on demographics.

VII. Limitation; evaluation

The provisions are designed to have a lasting effect, meaning that a time limitation does not come into consideration.

VIII. Executive footprint

No interest representatives or third parties commissioned by the Federal Government have had any significant influence on the project.

B. Specific part

Re Article 1 (Amendment to the Cash Register Anti-Tampering Ordinance)

Re point 1 (Section 1(2), second sentence – new –)

Through the Act on the Modernisation of Passenger Transport Law of 16 April 2021 (Federal Law Gazette (I p. 822) it was introduced into the Ordinance on the Operation of Motor Vehicles in Passenger Transport (BOKraft) that the prescribed taximeters and odometers no longer necessarily have to be available as physical devices in the vehicles, but can also be used as app-based systems in the vehicles.

Paragraph 2 clarifies that app-based systems which take over the tasks of an EU taximeter or odometer fall within the scope of the Cash Register Anti-Tampering Ordinance.

Re No 2 (Section 2)

Re Letter (a) (Section 2(2))

Re Double letter aa (Section 2(2)(1))

This is an editorial change (correction of typos in the words “start of operations”).

Re Double-Letter bb) (Section 2, sentence 2, points 7 to 9)

Paragraph 2, Sentence 2, point 7

In point 7, the singular 'test values' is made plural. This is a clarification, as a transaction always consists of at least two steps (start and end) and there are therefore always several test values per transaction. No substantive change is intended.

Paragraph 2, Sentence 2, point 8

In point 8, a linguistic adaptation is made to improve comprehension.

Paragraph 2, Sentence 2, point 9

The signature counter is also included for clarification purposes only. This has always been provided by the technical safety device.

Re Letter (b)(Section 2 sentence 3)

This is only a consequential amendment to the inclusion of the signature counter in point 9 of the second sentence.

Re Letter (c) (Section 2 sentence 4)

This is only a correction of a linguistic error.

Re point 3 (Section 4)

Section 4 sentences 1 and 2 KassenSichV-E are reworded. In addition, export from an electronic storage system within the meaning of Paragraph 3(3) of the Cash Register Anti-Tampering Ordinance is supplemented in sentences 1 and 4 for clarification. After export, exported data must also correspond to the respective digital interface.

Re point 4 (Section 5)

Re Letter (a) (Section 5(1)(1))

This is a linguistic adaptation for the purpose of consistent wording and for better comprehensibility.

Re Letter b (Section 5 sentence 2 – new –)

The insertion of the new sentence 2 clarifies the competence to regulate the requirements for the cryptographic certificates and the infrastructure needed for that purpose. This includes all specifications for the certificates and the infrastructure, in particular also specifications for public keys and their availability for asymmetric encryption methods (known as public key infrastructures) as well as all other specifications that are required for an efficient and effective audit, e.g. specifications for revocation lists and their availability. Without the cryptographic certificates and the associated infrastructure, secure recording by the technical security device and verification of the authenticity and integrity of these data would not be possible.

Re point 5 (Section 6)

Re Letter (a) (Section 6(1))

Re Double letter aa Section 6(1)(2))

This is an editorial change (correction of typos in the words “start of operations”).

Re letter (bb) (Section 6, first sentence, point 6)

This is a linguistic adaptation for the purpose of better comprehensibility.

Re Double letter (cc) (Section 6(1)(7))

This is a consequential amendment, due to the amendment to Section 2 sentence 2, point 7 of the Cash Register Anti-Tampering Ordinance (Article 1(2)(a)(bb)). This ensures that only one test value, namely the test value of the end of the process, must still be printed on the supporting documents.

Re point (b) (Section 6, second and third sentences)

Sentence 2

From 1 January 2025, electronic invoices within the meaning of Section 14 (1) sentences 3 and 6 of the German Value Added Tax Act (UStG) (e-invoices) can be issued that consist exclusively of a structured part (e.g. xml files). In order to ensure that cash systems which can already issue e-invoices do not have to issue, in addition to the e-invoice, a supporting document within the meaning of Section 6 of the KassenSichV, e-invoices can perform the function of supporting document under Section 6 of the KassenSichV.

In the case of e-invoices consisting exclusively of a structured part, the data referred to in the first sentence of Section 6 of the KassenSichV can now be included in the structured part. In the case of hybrid invoices (invoices consisting of a human-readable part of data, e.g. PDF document, and a structured part of data, e.g. xml file), the taxable person may choose whether to issue the data in accordance with Section 6 sentence 1 KassenSichV or Section 6 sentence 2 numbers 1 and 2 KassenSichV. They shall always be included in the structured part in accordance with point 3 of the second sentence.

If the taxpayer includes the data in the e-invoice pursuant to Section 6 Sentence 1 of the Cash Register Anti-Tampering Ordinance and sends the e-invoice to the customer, he thus fulfils the obligation to issue documents pursuant to Section 146a(2) of the Tax Code.

Sentence 3

This is a consequential amendment resulting from the amendment of sentence 2. This amendment also empowers the tax authorities to lay down a format specification for the data referred to in the first sentence of Section 6 of the KassenSichV for the structured part of an e-invoice. This will simplify the issuing of supporting documents for e-invoices and ensure auditability by the tax authorities.

Re Letter (c) (Section 6(5))

This is a consequential amendment due to the introduction of the mandatory e-invoice in the second sentence of Section 14(2) of the Value Added Tax Act. The legal obligation to issue an e-invoice takes precedence over the consent requirement in the first half-sentence, provided that the electronic recording system can issue e-invoices.

Re point 6 (Section 7)

Re letter (a) (Section 7(2) sentence 2 point 4)

This is an adaptation to the amendment in Section 2 sentence 2 point 7 KassenSichV-E (Article 1 point 2 letter a) double letter bb)).

Re letter (b) (Section 7(3)(4))

This is a consequential amendment, due to the amendment of Section 7(2) sentence 2 point 4 KassenSichV-E. This ensures that only one test value, namely the test value of the completion of the transaction, must still be printed on the supporting documents.

Re letter (c) (Section 7(4), first and second sentences)

The amendment clarifies that there is an obligation to provide supporting documents only if the EU taximeter has a printer. If the EU taximeter does not have a printer, there is neither the document output obligation nor an obligation to install one.

Re point 7 (Section 8)

Re letter (a) (Section 8(2) sentence 1 point 4)

This is an adaptation to the amendment in Section 2 sentence 2 point 7 KassenSichV-E (Article 1 point 2 letter a) double letter bb)).

Re letter (b) (Section 8(3)(3))

This is a consequential amendment, due to the amendment of Section 8(2) sentence 1 number 4 KassenSichV-E. This ensures that only one test value, namely the test value of the completion of the transaction, must still be printed on the supporting documents.

Re Letter (c)(Section 8(4))

The reference to Section 7(4) KassenSichV clarifies that there is an obligation to issue documents only if the rental car has a printer. If the rental car does not have a printer, there is neither an obligation to issue documents nor an obligation to install one.

Re point 8 (Sections 9 and 10)

Section 9

The previous paragraph 2 has been deleted, meaning that the transitional arrangement applies to all vehicles with INSIKA technology even in the event of a vehicle change and in these cases no conversion to a certified technical security device (TSE) has to take place.

A new provision has been added to sentence 2, according to which the transitional provision of Section 9 sentence 1 KassenSichV does not apply even if the EU taximeter is removed from the vehicle in which it was installed on 31 December 2020 and resold. This regulation is intended to prevent trade in EU taximeters that fall under the transitional regulation. This ensures that only those taxpayers which were already using INSIKA technology on 31 December 2020 benefit from the transitional provision of Section 9 sentence 1 KassenSichV.

The notification obligation for availing of the transitional regulation is now in Section 9 sentence 3 KassenSichV new version.

Section 10

Previously, Section 10 KassenSichV contained an application regulation for new odometers placed on the market. According to the application regulation, the Federal Ministry of Finance must announce the date of application in the Federal Tax Gazette. This was done by BMF letter of 11 March 2024 (BStBl I, p. 367). This provision is now being incorporated into the Regulation so that all important provisions result from the Regulation itself.

In addition, the previous application regime only applies to odometers placed on the market after 30 June 2024. However, odometers with a digital interface have already been placed on the market before that date. The new provision in paragraph 2 also includes these odometers in the scope, thereby ensuring equal treatment with odometers placed on the market after 30 June 2024.

In order to allow sufficient time for these odometers, they will only fall within the scope of application from 1 January 2027.

Re point 9 (Section 11)

Re Letter a (Section 11(1))

Paragraph 1 supplements necessary amendments resulting from Commission Implementing Regulation (EU) 2024/482 of 31 January 2024 laying down detailed rules for the implementation of Regulation (EU) 2019/881 of the European Parliament and of the

Council as regards the adoption of the European cybersecurity certification scheme (EUCC) based on the common criteria (OJ L 2024/482, 7.2.2014). The EUCC lays down common criteria certification requirements. This applies in particular to the certifications according to the protection profiles.

Sentence 2 clarifies that in the context of certification not only the test specifications of the BSI Technical Guidelines must be tested, but all requirements that have been defined in the protection profiles, technical guidelines and test specifications, including explanatory notes, must be tested.

The third sentence creates a requirement for the certification procedure for the respective applicants, according to which they must undertake to forward certain documents from the certification procedure to the Federal Ministry of Finance. These are documents containing further information necessary for verification, in particular whether a TSE is operated in a certified mode. The extent to which a document is relevant for the audit is at the fiscal authority's discretion. At present, these are mainly PKI concepts, environment protection concepts, information on the timing and/or architecture of the TSE.

Re Letter (b)((Section 11(3) new)

In accordance with Article 49(1) of Commission Implementing Regulation (EU) 2024/482 of 31 January 2024 laying down detailed rules for the implementation of Regulation (EU) 2019/881 of the European Parliament and of the Council as regards the adoption of the European Cybersecurity Certification (EUCC) scheme based on the Common Criteria (OJ L 2024/482, 7.2.2014), all existing protection profiles will become invalid after 27 February 2026. This means that certifications can no longer be carried out on the basis of these protection profiles.

As a result, the transitional provision of Article 49(2) EUCC is to be used so that certifications can still be carried out until 26 January 2027 on the basis of the existing protection profiles. Therefore, the new Section 11 (3) KassenSichV-E creates a corresponding regulation.

Re Article 2 (Further amendment to the Cash Register Anti-Tampering Ordinance)

Re point 1 (Section 7)

Re Letter a (Section 7(2))

Section 7(2) sentence 1 KassenSichV-E was adapted to Section 2 KassenSichV in order to achieve the protection objectives of Section 146a of the Tax Code. The clarification covers all different operating settings in EU taximeters.

Section 7(2) sentence 2 of paragraph 2 KassenSichV-E is supplemented by the date of the start of the operation (point 1), the signature counter (point 3), the date of the completion of the operation or termination (point 6), the serial number of the recording system and the certified technical safety device (point 8). These are only clarifications and adjustments to Section 2 KassenSichV-E. The additional data must already be generated as log data from the security module (cf. sub-section 9.3.2 of Technical Directive BSI-TR 03153-1). Furthermore, the serial number is already provided by sub-section 2.1.2 of Technical Directive BSI-TR 03151-1. As an editorial follow-up change, the information in Section 7 (2) sentence 3 KassenSichV-E is adjusted.

Section 7(2) sentences 5 and 6 KassenSichV-E is a subsequent change by incorporating the previous data of point 1 into the general data to be recorded. It is clarified that these general data can also be divided into several transactions, as they are master data that do not require output for each separate transaction.

Re point (b) (Section 7(3), first sentence, points 1 to 5)

The amendment to Section 7(3) KassenSichV is an adaptation for the purpose of consistent wording and for better comprehensibility and subsequent changes due to the changes in paragraph 2. The serial number of the electronic recording system is added so that a receipt can be clearly assigned to the respective EU taximeter. In addition, the constant of the odometer is removed from the data to be printed, as it has no added value in a documentary check.

Re point 2 (Section 8)

Re Letter a (Section 8(2))

Section 8(2) sentence 1 KassenSichV-E was adapted to Section 2 KassenSichV in order to achieve the protection objectives of Section 146a of the Tax Code. The clarification covers all different operating settings in the odometer.

Section 8(2) sentence 2 KassenSichV-E is supplemented by the date of the start of the operation (point 1), the signature counter (point 3), the date of the completion of the operation or termination (point 6), the serial number of the recording system and the certified technical safety device (point 8). These are only clarifications and adjustments to Section 2 KassenSichV-E. The additional data must already be generated as log data from the security module (cf. sub-section 9.3.2 of Technical Directive BSI-TR 03153-1). Furthermore, the serial number is already provided by sub-section 2.1.2 of Technical Directive BSI-TR 03151-1. As an editorial follow-up change, the information in Section 8 (2) sentence 3 KassenSichV-E is adjusted.

In addition, the words 'to contain' are moved to before the list for better readability of the sentence.

Section 8(2) sentences 5 ND 6 KassenSichV-E are a subsequent change by incorporating the previous data of point 1 into the general data to be recorded. It is clarified that these general data can also be divided into several transactions, as they are master data that do not require output for each separate transaction.

Re point (b) (Section 8(3), first sentence, points 1 to 5)

The amendment to Section 8(3) KassenSichV is an adaptation for the purpose of consistent wording and for better comprehensibility and subsequent changes due to the changes in paragraph 2. The serial number of the electronic recording system is added so that a receipt can be clearly assigned to the respective odometer. In addition, the constant of the odometer is removed from the data to be printed, as it has no added value in a documentary check.

Re Article 3 (Further amendment to the Cash Register Anti-Tampering Ordinance)

Section 11 (3) KassenSichV-E is a temporary transitional provision. Because of this, they are to be repealed after their expiration.

Re Article 4 (Entry into force)

Re Paragraph 1

Paragraph 1 provides that Article 1 shall enter into force on the first day of the month following promulgation. These are, in particular, editorial changes and internal administrative procedures to ensure that these changes can enter into force in a timely manner.

Re Paragraph 2

The amendments in Article 2 concern, inter alia, the requirements for the design of the supporting documents. Since this requires adjustments in the software, an appropriate transition period until entry into force must be ensured.

Re Paragraph 3

This is the entry into force of the deletion of the transitional provision in Section 11(3) KassenSichV.