

Message 001

Communication from the Commission - TRIS/(2025) 2286

Directive (EU) 2015/1535

Notification: 2025/0466/DE

Notification of a draft text from a Member State

Notification – Notification – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Nezahtuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késésekét - Non fa decorrere la mora - Atidėjimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20252286.EN

1. MSG 001 IND 2025 0466 DE EN 26-08-2025 DE NOTIF

2. Germany

3A. Referat EB3 im Bundesministerium für Wirtschaft und Energie

3B. Referat IV D 2 des Bundesministeriums der Finanzen

4. 2025/0466/DE - B20 - Safety

5. Second Ordinance amending the Cash Register Anti-Tampering Ordinance

6. Ensuring the immutability of primary digital records

7.

8. The amending ordinance serves to implement various editorial amendments as well as isolated clarifications.

Furthermore, the application regulation of § 9 KassenSichV (Cash Register Anti-Tampering Ordinance) is also extended to odometers that have a digital interface for the connection of a certified technical security device. The previously applicable restriction on the transitional arrangement for a change of vehicle is lifted.

In addition, minor clarifications are made in the certification procedure and a transitional regulation for the application of protection profiles is created.

9. The amendment to the Cash Register Anti-Tampering Ordinance is compatible with the law of the European Union.

A justification under European law for restricting fundamental freedoms is admissible. This follows from the justification of “effective fiscal control”, which is an overriding reason of general interest. For a community to function, it is necessary that everyone pays their dues and taxes according to their ability to pay. The proposed regulations (particularly with regard to EU taximeters and odometers) are necessary because technical manipulation of primary digital records, which form the basis for taxation, is becoming increasingly difficult to detect or only with great effort during an external audit. The existing legal regulations do not provide sufficient means for detecting manipulation of primary digital records without significant effort by on-site external audit services. The regulations are also proportionate because they merely provide for a certified technical security device that, when used properly, logs all primary digital records without any further action by the taxpayer. Necessity and proportionality are also ensured by the fact that the proposed regulations are designed to be technology-neutral. The certification procedure ensures that technical security devices developed in other Member States can, in principle, also be recognised.

10. Reference to the basic texts: Basic texts have been forwarded under a previous notification:

2022/0403/D

2017/0178/D

2021/0249/D

11. No

12.

13. No

14. No

15. Yes

16.

TBT aspects: No

SPS aspects: No

European Commission

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