

Impact assessment

I. Objectives and necessity of the regulations

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

In this regard, Section 9 paragraph 2 of the KassenSichV will be deleted, and thus the economy is slightly relieved of compliance costs.

Three odometers with digital interfaces are already listed in the “Measuring Instruments Certificates” database of the Physikalisch-Technische Bundesanstalt. For this reason 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) in accordance with Section 10 of the KassenSichV to determine the date of application for odometers. Currently, the application to odometers can only be determined by taking an overall view of the regulation and the BMF letter. This needs to be simplified.

In addition, there is a need to clarify and expand the rights of the Federal Ministry of Finance in certification procedures.

II. Main content of the draft

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

Furthermore, the restriction of the transitional arrangement when changing vehicles will be lifted.

The previous provision on the application of the Cash Register Anti-Tampering Ordinance to odometers contained in a BMF letter will be incorporated into the Ordinance. In addition, from 2027 odometers with a digital interface that were placed on the market before 1 July 2024 will be included in the scope.

Furthermore, the rights of the Federal Ministry of Finance in certification procedures are expanded.

III. Alternatives

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

The application rules for odometers could be left unchanged. However, due to the interaction between the regulation and the BMF letter, it would make it difficult for taxpayers to determine whether they fall under the application regulation. This therefore needs to be summarised in the regulation.

IV. Compatibility with European Union law and international treaties

The draft regulation is compatible with European Union law and international treaties 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 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 of 7 February 2024). The implementing regulation sets out requirements for certification according to common criteria. This particularly applies to certifications based on protection profiles.

A justification under European law for the restriction of fundamental freedoms is permissible. This follows from the justification of "effective fiscal control," which constitutes an overriding reason of public interest. For a community to function, it is necessary that everyone pays their dues and taxes according to their ability to pay. The proposed regulation is necessary given that technical manipulation of primary digital records, which form the basis for taxation, is becoming increasingly difficult or can only be detected with considerable effort during external audits or inspections. The existing legal regulations do not provide sufficient options for detecting manipulation of primary digital records without significant effort by external audit services on-site. 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 needed by the taxpayer. Necessity and proportionality are also maintained 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 are generally recognised.

V. Regulatory consequences

1. Legal and administrative simplification

Furthermore, the provision that the transitional arrangement no longer applies if a vehicle is changed has been abolished. This means that a taxi operator who already used INSIKA technology before 1 January 2021, no longer needs to report this to the tax office when changing vehicles and can use the full transition period according to Section 9 of the KassenSichV for the conversion.

The full inclusion of the application rules for odometers in the regulation simplifies its application, as it no longer requires the use of multiple sources.

2. Sustainability aspects

The draft is consistent with sustainable development in that it secures the tax revenue of the entire state. It concerns Principle Number 4d of sustainable development and supports Indicator Area 8.2 (Public debt – Consolidating public finances, creating intergenerational equity).

3. Budget expenditure excluding 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 costs for businesses will be reduced by EUR 13,750.

The following presents an estimate of the compliance costs for businesses for each of the individual requirements.

Both the annual expenditure for the procurement and installation of certified technical security devices (EU taximeters and odometers) pursuant to Section 146a paragraph 1 sentence 2, of the Fiscal Code (OnDEA-IP: 2021120211293101) and the one-off expenditure for the conversion of EU taximeters and odometers (one-off) pursuant to Section 7 paragraph 3 and Section 8 paragraph 3 of the KassenSichV (OnDEA-IP: 2021112314570401) have already been accounted for in a determination of compliance costs.

Requirement 1 (obligation to provide information): Obligation to notify 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 current Section 9 paragraph 2 of the KassenSichV, a taxi operator that 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 of the KassenSichV, taxi operators will in future be able to use the full transition period for conversion, despite changing vehicles, and the notification requirement will no longer apply.

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

According to various sources, there are between 53,000 and 55,000 taxis in Germany. For the estimate, we assume an average of 54,000 vehicles.

The INSIKA technology is mandatory in the federal states of Hamburg and Berlin for securing taximeter data. Given the number of cases, it can therefore be assumed that all vehicles in these two federal states were properly equipped. According to statistics from the Federal Association of Taxis and Rental Cars, the number of taxis in the affected countries is 11,451 vehicles.

Since in the rest of Germany the conversion is usually voluntary or a prerequisite for subsidies, it is likely that the proportion of INSIKA technology used is only around 5 percent.

Hamburg	3,138 vehicles
Berlin	8,313 vehicles
5 percent of the rest of the federal territory	2,127 vehicles

13,579 vehicles

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

The time expenditure is simulated using the time value table of the economy based on the following standard activities.

Completion of forms, labelling, marking	Medium complexity	5 minutes
Checking data and inputs	Complexity simple	1 minute
Data transfer or publication	Complexity simple	1 minute

7 minutes

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

Requirement 2 (additional requirement) Changes to the slip for EU taximeters and odometers; Section 7 paragraph 3 and Section 8 paragraph 3 of the KassenSichV

The distance signalling device constant is deleted from the mandatory information on the respective slips. This means that one entry is omitted from the slip and the slip is shortened accordingly.

In addition, however, the serial number of the electronic recording system is included as additional information on the slip. Accordingly, the slip is re-extended. It is assumed that both pieces of information require approximately the same amount of space on the respective slip, so that the total length of the slip does not change. In this respect, the ongoing compliance costs do not change.

The ongoing compliance costs for businesses are subject to the "one in, one out" rule (Cabinet decision of 25 March 2015). Since this represents an "out" of EUR 13,750, the amount is available as compensation for regulatory projects of the Federal Ministry of Finance.

Requirement 3: Submission of documents from the certification process to the Federal Ministry of Finance; Section 11 paragraph 2 sentence 3 of the KassenSichV

The submission of documents from the certification process at the request of the Federal Ministry of Finance results in a slight additional effort for the TSE (technical security device) manufacturers. Since the requirement depends on the completion of certification procedures for TSEs, which do not take place regularly and also depend on how the respective TSE is exactly equipped, such requirements should not take place regularly or annually. Therefore, only a very small single-digit number of cases will arise per year. The time required should also be kept to a minimum, as the documents are already available and have been submitted to both the testing centre and the BSI (Federal Office for Information Security) in the certification process that has then been completed.

4.3 Compliance costs for the administration

Due to the abolition of the previous regulation under Section 9 paragraph 2 of the KassenSichV, notifications to the relevant tax authority are no longer required. Audits of these communications by the tax authority are therefore also omitted. This results in a reduction in expenditure of approximately EUR 32,500 for the state administrations.

Change in annual compliance costs of the federal states:

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	

In a mirror image of the economy, the elimination of the need to process notifications about vehicle changes will reduce the burden on municipal financial administration.

The time expenditure is simulated using the time value table administration based on the following standard activities.

Formal review, data review	Complexity simple	5 minutes
Content review, data collection	Complexity simple	8 minutes

13 minutes

The average hourly wage rate for municipal administration is EUR 40.70. This will result in a reduction of approximately EUR 32,500 for the administration.

5. Other costs

There will be no additional direct costs for businesses, including small and medium-sized enterprises.

No impacts on individual prices or the price level, particularly on consumer price levels, are expected.

6. Further regulatory consequences

Taking into account the different life situations of women and men, no effects can be identified that would run counter to the equality policy objectives set out in Section 2 of the Joint Rules of Procedure of the Federal Ministries.

The project has no direct impact on demographics.

VI. Time limit: Evaluation

The regulations are intended to be permanent, so a time limit is not an option.