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Revision A1	Document InformationAboutSkatteverketMessage

Information about the effects of Skatteverket's standpoint 2009-11-03

1 Introduction

The Swedish tax authorities (Skatteverket) published a standpoint with no 131 808278-09/111. This standpoint regards the fiscal control unit's handling of counters and receipt data received from a cash register.

This document is an analysis of how this standpoint affects cash register manufacturers and users of cash registers.

Summary of the standpoint:

- The sales amount stored in the control unit shall be the gross sales amount excluding refunds.
- The refund amount shall be the absolute value of the sum of all refunds.
- A receipt shall EITHER be a sales receipt OR a refund receipt. I.e, a receipt shall have only positive or only negative sales. The control unit shall store either a gross sales amount or a refund amount.
- The VAT counter in the control unit shall contain the sum of all positive VAT entries.
- Receipts, type "Normal" shall be a part of a separate running number series which starts at one and increases by one for each sales receipt that is sent to the control unit. Both refund and sales receipts shall be a part of the same number series as they both have the type "normal":
- All control units certified after the standpoint was published must adhere to the standpoint. Control units certified before must be updated and recertified before June 30th 2010.
- Control units delivered before June 30th 2010 may continue to be used.

2 Consequences for CleanCash control units

CleanCash MultiUser units must have limits against mixed sales and refunds on the same receipt. This means that if a cash register sends a receipt with mixed sales and refunds these receipts will be rejected by CleanCash MultiUser.

CleanCash Type A/B units shipped after June 30th 2010 will have some kind of compatibility mode so that ECRs which cannot be updated will continue to function even with new CleanCash units. The business owner still has a responsibility to not perform sales and refunds on the same receipt.



3 Consequences for communication via CleanCash Signature Protocol (CCSP)

- The sales amount in ReceiptHeader (RH, field 7) and Register Receipt (RR, field 6) shall continue to be the NET amount. I.e, gross sales minus the refund amount. CleanCash will recalculate the NET value to a gross value before storing.
- The refund amount (Negative Total) in ReceiptHeader (RH, field 8) and Register Receipt (RR, field 7) shall contain the absolut value of the sum of all refunds on a receipt.
- If the refund amount is non zero then the absolute value of the net sales amount should match the refund amount.
- VAT amounts shall always be sent to CleanCash regardless if they are positive or negative. Only positive or only negative vat amounts shall be present on a receipt.
- Discounts, corrections and such shall NOT be included in the refund amount. This may require a change in certain cash registers.

3.1 Steps for following the standpoint

- Ensure that discounts, corrections and such are not included in the refund amount.
- Ensure that sales and refunds cannot be performed on the same receipt.

4 Consequences for communication via CleanCash API

- The sales amount in SendReceipt/SendReceiptEx (receiptTotal) and Register Receipt (RR, field 6) shall continue to be the NET amount. I.e, gross sales minus the refund amount. CleanCash will recalculate the NET value to a gross value before storing.
- The refund amount in SendReceipt/SendReceiptEx (negativeTotal) shall contain the absolut value of the sum of all refunds on a receipt.
- If the refund amount is non zero then the absolute value of the net sales amount should match the refund amount.
- VAT amounts shall always be sent to CleanCash regardless if they are positive or negative. Only positive or only negative vat amounts shall be present on a receipt.
- Discounts, corrections and such shall NOT be included in the refund amount. This may require a change in certain cash registers.
- As the rules of vaidating amounts have changed all cash registers using CleanCash API must update to API version 1.1 or later.

4.1 Steps for following the standpoint

- Install API 1.1 and change all references from CleanCash_1_0 to CleanCash_1_1
- Ensure that discounts, corrections and such are not included in the refund amount.
- Ensure that sales and refunds cannot be performed on the same receipt.



5 Consequences for business owners

Regardless if the cash register permits mixed sales and refunds or not, the business owner is responsible for not mixing sales and refunds on the same receipt.

This means that redeeming of gift cards, bottle refund, winnings etc may not be done by using refund items. These shall be handled as payment methods or refunds on separate receipts.

6 Consequences for cash register manufacturers

Cash register manufacturers must update their firmware/software to follow the standpoint and inform their customers regarding how already shipped systems shall be handled regarding refunds, redeem of gift cards etc.

7 Examples

This section contains examples of different kind of receipts, the amounts sent to CleanCash and how the cash register's grand totals are affected.

7.1 Normal sales

Sales	10kr
Total	10kr
Moms	2kr @ 25%

Sales net:	10,00
Refund amount:	0,00
Sales gross	10,00 (skickas ej)
Moms 1:	25,00;2,00

GT Sales: += 10.00
GT Refund: += 0.00
GT Net: += 10.00

7.2 Refunds

Refund	10kr
Total	-10kr
Moms 1	-2kr @ 25%

Sales net:	-10,00
Refund amount:	10,00
Sales gross:	0,00 (skickas ej)
Moms 1:	25,00;-2,00

GT Sales: += 0.00
GT Refund: += 10.00
GT Net: -= 10.00

7.3 Rabatt

Sales	20kr
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Rabatt 25%	-5kr
Total	15kr
Moms	3kr @ 25%

Sales net:	15,00
Refund amount:	0,00
Sales gross	15,00 (skickas ej)
Moms 1:	25,00;3,00

GT Sales: += 15.00

GT Refund: += 0.00

GT Net: += 15.00

7.4 Correction

Sales	20kr
Correction	-20kr
Sales	10kr
Total	10kr
Moms	2kr @ 25%

Sales net:	10,00
Refund amount:	0,00
Sales gross	10,00 (skickas ej)
Moms 1:	25,00;2,00

GT Sales: += 10.00

GT Refund: += 0.00

GT Net: += 10.00