

Cash Registers

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As an entrepreneur, am I obliged to buy an electronic cash register?

Competent Department

- [Finanzamt Bremen](#)
- [Finanzamt Bremerhaven](#)

Basic information

There is no legal obligation to purchase and operate electronic cash registers.

Even under the new legal situation from 2017 onwards, it will still be possible to operate an open cash register. The law on the protection against manipulation of basic digital recordings of 22 December 2016 amended the German Fiscal Code in §§ 146 ff. AO changed. § 146 Abs. 1 AO norms now expressly that bookings and otherwise necessary recordings are to be made individually. An exception to the individual recording obligation exists for reasons of reasonableness in the case of the sale of goods to a large number of unknown persons against cash payments. This does not apply, however, if an electronic recording system is used. 2 case variations must therefore be distinguished:

1. Up to now, an electronic cash register system has been used -> In this case, an upgrade to the new standards is necessary. In particular, it must be ensured that each transaction is documented electronically, individually and unalterably.
2. No electronic cash register system has been used so far -> open shop cash registers can still be used. Even when an open cash register is used, there is a general obligation to sign individually. An exception can only be considered under reasonable aspects (see above).

Procedure

Legal bases

- [§ 238 Handelsgesetzbuch](#)
- [§ 64 Umsatzsteuer-Durchführungsverordnung \(UStDV\)](#)
- [§ 68 Umsatzsteuer-Durchführungsverordnung \(UStDV\)](#)
- [§ 66 Umsatzsteuer-Durchführungsverordnung \(UStDV\)](#)
- [§ 67 Umsatzsteuer-Durchführungsverordnung \(UStDV\)](#)
- [§ 65 Umsatzsteuer-Durchführungsverordnung \(UStDV\)](#)
- [§ 63 Umsatzsteuer-Durchführungsverordnung \(UStDV\)](#)
- [§ 22 Umsatzsteuergesetz \(UStG\)](#)
- [§ 148 Abgabenordnung \(AO\)](#)
- [§ 261 Handelsgesetzbuch](#)
- [§ 257 Handelsgesetzbuch](#)
- [§ 239 Handelsgesetzbuch](#)
- [§141 Abgabenordnung \(AO\)](#)
- [§140 Abgabenordnung \(AO\)](#)
- [§142 Abgabenordnung \(AO\)](#)
- [§ 143 Abgabenordnung](#)
- [§ 144 Abgabenordnung \(AO\)](#)
- [§ 145 Abgabenordnung \(AO\)](#)
- [§ 146 Abgabenordnung \(AO\)](#)
- [§ 147 Abgabenordnung \(AO\)](#)

More information

If you are unsure whether your POS system meets the current requirements, contact the manufacturer of your Cash register system.