



D R A F T

EXTREMELY URGENT

HELLENIC REPUBLIC Athens, 2004
MINISTRY OF THE ECONOMY & FINANCE Ref. no.: / /0015
DIRECTORATE-GENERAL OF TAXATION **POL:**
DIRECTORATE: 15 – CODE OF TAX BOOKS AND RECORDS
Section: C – Inland-revenue approved cash registers and systems
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**CODIFICATION OF/ADDENDA TO
TECHNICAL SPECIFICATIONS FOR INLAND-
REVENUE APPROVED REGISTERS AND SYSTEMS
(OPERATING PROCEDURES)**

D E C R E E

THE MINISTER FOR THE ECONOMY & FINANCE

Having regard to:

1. The present version of the provisions of Law 1809/1988 (Government Gazette 222A/05.10.1988) entitled "Introduction of inland-revenue approved registers and other provisions".
2. The provisions of Articles 38c, sub-paragraph cd, and 38f of the Code of Tax Books and Records (Presidential Decree 186/1992/Government Gazette 84A).
3. Decree no. S.1659/104/20.06.1988 by the Minister for Finance (Government Gazette 497B/18.07.1988) entitled "Technical specifications for inland-revenue approved electronic registers".

4. Decree no. 1133630/1096/POL.1326/0015/13.12.1996 by the Minister for Finance (Government Gazette 1169B/30.12.1996) entitled "Sales of used inland-revenue approved cash registers by wholesalers/distributors or companies with a certificate of suitability for inland-revenue cash registers".
5. Decree no. 1144860/370/29.12.1998/POL.1314 by the Minister for Finance (Government Gazette 1338B) entitled "Technical specifications for inland-revenue approved cash registers and systems".
6. Decree no. 1016803/290/A0006/19.02.2002 by the Minister for Finance (Government Gazette 255B/28.02.2002) establishing, determining the composition and appointing the members of a committee set up at the Ministry of the Economy & Finance in order to draft a study improving, specialising, adapting and reviewing existing technical specifications for inland-revenue approved cash registers and systems and introducing new specifications in order to address current requirements and extend the use of inland-revenue approved cash registers, special inland-revenue approved registers and financial processing units to other forms of transactions (vending machines, taxi meters, petrol pumps etc.) and the conclusions of the said committee of 14.06.2002.
7. Decree no. 1047819/815/A0006 by the Minister for Finance (Government Gazette 732B/13.06.2002) establishing, determining the composition and appointing the members of a committee set up at the Ministry of the Economy & Finance in order to draft a report on the technical safety specifications drafted for secure inland-revenue approved document registration devices and to draft a study revising the relevant provisions of Law 1809/1988 and abolishing the need to keep records required under the Code of Tax Books and Records and the conclusions of the said committee of 09.08.2002.
8. Decree no. 1081253/320/0015/POL.1234/09.10.2002 by the Minister for the Economy & Finance (Government Gazette 1362B/23.10.2002) entitled "Technical specifications for inland-revenue approved electronic registers and systems".
9. Decree no. 1092819/366/0015/POL.1257/20.11.2002 by the Minister for the Economy & Finance (Government Gazette 1489B/28.11.2002) entitled "Technical specifications for special secure inland-revenue approved document registration devices and their operating requirements".
10. Decree no. 1051081/383/0015/POL.1081/02.06.2003 (Government Gazette 754B/11.06.2003) by the Minister for the Economy & Finance entitled "Amendments/addenda to Decisions no. 1081253/320/0015 POL.1234/09.10.2002 (Government Gazette 1362B/23.10.2002) and no. 1092819/366/0015 POL.1257/20.11.2002 (Government Gazette 1489B/28.11.2002) by the Minister for the Economy & Finance".

11. Decree no. 1103624/941/0015 POL.1292/31.12.2002 by the Minister for the Economy & Finance (Government Gazette 3B/09.01.2003) entitled "Addenda to Decisions no. 1081253/320/0015/POL.1234/09.10.2002 (Government Gazette 1362B/23.10.2002) and no. 1093833/721/0015/POL.1258/21.11.2002 (Government Gazette 1513B/03.12.2002) by the Minister for the Economy & Finance".
12. Joint ministerial decree no. 1051922/552/0015 POL.1084/03.06.2003 (Government Gazette 762B/12.06.2003) by the Ministers for the Economy & Finance, Development and Transport & Communications entitled "Bookkeeping and mandatory use of inland-revenue approved registers governed by Law 1809/1988 in order to generate receipts for the provision of services by public passenger vehicle operators whose vehicles (taxis) carry mandatory approved taxi meters. Tax records generated by other public passenger vehicle operators".
13. Decree no. 1075116/800/0015 POL.1100/20.08.2003 (Government Gazette 1259B/03.09.2003) by the Minister for the Economy & Finance entitled "Procedures for transferring/modifying inland-revenue approved registers".
14. Joint ministerial decree no. 1106660/1247/0015 POL.1129/28.11.2003 (Government Gazette 1816B/05.12.2003) by the Ministers for the Economy & Finance, Development and Transport & Communications entitled "Bookkeeping and use of inland-revenue approved registers governed by Law 1809/1988 in order to generate receipts for the provision of services by public passenger vehicle operators whose vehicles (taxis) carry mandatory approved taxi meters. Tax records issued by other public passenger vehicle operators – Procedures for transferring/modifying inland-revenue approved electronic registers/automatic financial processing units (taxi meters) – Addenda and amendments to Joint ministerial decree no. 1051922/552/0015 POL.1084/03.06.2003 (Government Gazette 762/B) and decree no. 1075116/800/0015 POL.1100/20.08.2003 by the Minister for the Economy & Finance (Government Gazette 1259/B)".
15. The proposals/opinion of the Association of Cash System Importers and Manufacturers.
16. The decisions and opinion of the parliamentary committee set up under Article 7 of Law 1809/1988 in order to inspect and issue certificates of suitability for inland-revenue approved registers.
17. Joint ministerial decree no. B17081/2964/1996 entitled "Equipment and protective systems intended for use in explosive atmospheres". Transposition of Directive 94/9/EC of the European Parliament and of the Council of 23 March 1994 (OJ L 100 of 19.04.1994 P. 1) (Government Gazette 157B/13.03.1996).

18. Presidential decree 42/2003 on minimum requirements for improving the safety and health protection of workers potentially at risk from explosive atmospheres, in compliance with Directive 1999/92/EC of the European Parliament and of the Council of 16 December 1999 (OJ L 23 of 28.01.2000 P. 57) (Government Gazette 44A/21.02.2003).
19. Greek, European and international standards: IEC 70-1, EN 61000-3-2, EN 61000-3-3, EN 61000-4-2, EN 61000-4-3, EN 61000-4-4, EN 61000-4-5, EN 61000-4-6, EN 61000-4-11, EN 61000-6-1, EN 61000-6-3, EN 55022, EN 50148, EN 60529, EN 60950-1, EN 61010-1, EN 60068 and ISO/IEC 10118-3.
20. The provisions of Chapter ..., Article 1 of Law 3193/2003 (Government Gazette 266A/20.11.2003) entitled "Harmonisation of Greek law with the provisions of Council Directive 2001/115/EC of 20 December 2001".
21. Presidential decree 39/2001 laying down a procedure for the provision of information in the field of technical standards and regulations and of rules on information society services, in compliance with Directives 98/34/EC and 98/48/EC".
22. The need to introduce technical specifications and operating procedures for inland revenue-approved electronic registers and systems in order to record various types of transactions, prevent tax evasion, ensure VAT is paid, store records securely in electronic format, reduce the number of records audited by the inland revenue and record them in the TAXIS system (sub-system of the Code of Tax Books and Records) and facilitate the use of such registers and systems by taxpayers and the auditing authorities.
23. Joint decree no. 14650/DIOE 85/17.03.2004 by the Prime Minister and the Minister for the Economy & Finance (Government Gazette 519B/17.03.2004) establishing the remit of the Deputy Ministers for the Economy & Finance.
24. The fact that the present decree shall not engender any expenditure to the exchequer,

h e r e b y d e c r e e s

CHAPTER 1

COMMITTEE – GENERAL REQUIREMENTS

1. General

1.1. Committee

For the purpose of this decree, Committee shall mean the parliamentary committee set up under Article 7 of Law 1809/1988 to inspect each type of inland revenue-approved register and issue a certificate of suitability, or any other agency authorised by it.

1.2. Special cases

1.2.1 All matters relating to special categories of inland revenue-approved registers and to special technical properties and the specification and application thereof to any special categories of connected electronic, electrical or electro-mechanical systems not described in detail in the present technical specifications shall be examined separately by the Committee, which shall pass a decision accordingly.

1.2.2. The Committee shall, where necessary, liaise with the departments responsible for monitoring any specific measurement sub-systems for the purpose of issuing certificates of suitability for special inland-revenue approved registers which incorporate facilities for managing units used to measure quantity, such as coins, volume (petrol pumps), weight (scales), distance, time (taxi meters) etc. and in which the tax register sub-system does not operate independently/separately from the measurement sub-system, in which case the operation of the measurement sub-system shall be governed by current provisions relating to the sub-system in question.

1.2.3. Where inland-revenue approved registers are linked to a wireless data transmission network, any frequency user licenses required must be obtained from the relevant government department.

1.3. Certification

1.3.1. All inland-revenue approved electronic registers must be manufactured to the standards, directives and regulations of the European Union and must bear a CE mark.

1.3.2. Inland-revenue approved electronic registers designed to operate under special conditions shall comply with any relevant European Union regulations and shall therefore be manufactured in accordance with and marked as being in conformity with the said regulations.

1.3.3. Other certificates shall be notified to the Committee.

CHAPTER 2

INLAND-REVENUE APPROVED ELECTRONIC REGISTERS USED TO GENERATE TRANSACTION RECEIPTS

1. General

1.1. This chapter applies to all inland-revenue approved registers in general and contains specifications governing inland-revenue approved electronic registers used to generate transactions receipts.

2. Definitions and basic technical/operating specifications of inland-revenue approved registers

2.1. Inland-revenue approved electronic registers

2.1.1. Inland-revenue approved electronic registers are electronic computer systems used to generate receipts for revenue from transactions ("legal receipts"), the tax data memory, working memory, programme memory, clock, legal receipt printer control circuits, keyboard, screen, data input and output device and data transmission connection control units of which are secured against tampering.

2.1.2. All the functions of secured parts shall be documented and their support software shall be filed with the Ministry of Finance.

2.2. Portable inland-revenue approved electronic registers

2.2.1. Portable inland-revenue approved electronic registers are small, light electronic registers which operate on a low direct current power supply.

2.2.2. Portable inland-revenue approved electronic registers must objectively meet certain criteria. They must:

- be easy to carry by one person (determined mainly by weight),
- be of suitable (small) dimensions,
- be resistant to impact, shaking and vibration,
- be suitable for outside use,
- operate on a low voltage power supply.

2.2.3. All inland-revenue approved electronic registers which are designed for outside use in unprotected closed spaces or which are portable vehicle-mounted registers shall be expressly identified as such in the

application/approval dossier and must meet the special requirements and specifications governing the operating environments of portable inland-revenue approved electronic registers. The inspections required shall be carried out on the basis of any such special requirements.

2.3. Portable inland-revenue approved electronic registers with enhanced facilities

2.3.1. Portable inland-revenue approved electronic registers with enhanced facilities are inland-revenue approved electronic registers which support one or more of the following categories of functions:

1. applications are stored on a suitable medium, rather than in the programme memory, or can be accessed electronically;
2. the register is connected to other computers or to a general network which can transmit data required by the inland revenue (e.g. unit prices, quantities to be placed in inventory etc.);
3. the register issues and keeps copies of receipts generated electronically rather than using a dual print-out system;
4. data can be input via data communication units as well as via the keypad.

2.4. Inland-revenue approved cash registers

Inland-revenue approved cash registers are inland-revenue approved electronic registers in which the keypad is the only unit for entering data and managing records and receipts.

2.5. Inland-revenue approved cash registers with enhanced facilities

Inland-revenue approved cash registers with enhanced facilities are inland-revenue approved electronic registers with enhanced facilities which must have a keypad as the basic unit for entering data and managing records and receipts.

2.6. Automatic financial processing units

2.6.1. Automatic financial processing units are special inland-revenue approved electronic registers with enhanced facilities which:

1. are linked solely via a special data input port to a connected electronic, electrical or electro-mechanical data input system in order to generate revenue receipts,
2. have no facility other than the special data input port for entering data for generating revenue receipts,
3. have the facility for full disconnection/detachment from the connected data communication/receipt system,
4. have an independent power supply
and consist of:
 1. a processor which executes the tax microcode,
 2. a tax microcode programme memory,

3. a working memory,
4. a clock,
5. a permanent tax data storage memory,
6. an inland-revenue approved printer with independent facility to generate daily transaction ("Z") records and (detailed and summary) tax data memory reports.

2.6.2. Connected electronic, electrical or electro-mechanical systems are systems which have suitable electronic circuits and communication ports equipped, where necessary, with the requisite software, such as:

- computers
- vending machines
- automatic teller machines
- fuel pumps
- taxi meters
- electronic games
- weighing machines
- etc.

2.6.3. Automatic financial processing units shall be secured against tampering, all functions shall be documented and inspected by the Committee and all support software shall be filed with the Ministry of Finance.

2.7. Revenue receipts

2.7.1. A valid revenue receipt is a retail receipt or a wholesale receipt (where required) or a receipt for the provision of services provided to the customer (private individual or businessman, as applicable) during the course of a transaction.

2.7.2. Revenue receipts shall comply with the relevant provisions of the Code of Tax Books and Records.

2.8. "Z" daily transaction record

2.8.1. This is the record generated at the close of each day during which transactions were conducted with customers and revenue receipts generated, the data on which are stored definitively in the tax data memory of the inland-revenue approved electronic register when the "Z" daily transaction record is generated.

2.8.2. Issuing the "Z" daily transaction record

2.8.2.1. The "Z" code shall not be used in the title or heading of any record generated by an inland-revenue approved electronic register other than the "Z" daily transaction record used to register running and cumulative daily totals in the tax data memory. This record shall be identified by the words ""Z" daily transaction record" at the beginning of the record.

2.8.2.2. The records which track all the day's transactions must be stored in the tax data memory when the "Z" daily transaction record is generated. This record shall be generated at the close of the day's transactions and shall be used to record all the data which need to be reported in the accounts of the register's owner/user.

2.8.2.3. Inland-revenue approved electronic registers shall be designed to generate "Z" daily transaction records if and insofar as:

- a) at least one legal receipt for a transaction has been generated since the previous (last) "Z" daily transaction record
and
- b) the running date/time of the register's clock has increased by at least 24 hours since the date/time the previous (last) "Z" daily transaction record was generated or, alternatively, since the date/time of the first legal receipt generated for a transaction since the last "Z" daily transaction record.

The software of the inland-revenue approved electronic register shall check and detect if the above instances (a and b) apply whenever the inland-revenue approved electronic register is initialised/switched on. If both instances apply, the inland-revenue approved electronic register shall warn the operator (audible alarm and on-screen message), the inland-revenue approved electronic register shall generate a "Z" daily transaction record and the register's software shall prevent any legal transaction receipts from being generated until such time as the "Z" daily transaction record has been successfully generated.

2.8.2.4. Inland-revenue approved electronic registers shall be designed to generate a "Z" daily transaction record even with zero sales, i.e. even if no sale/transaction has taken place in the meantime and no revenue receipt has been generated since the previous (last) "Z" daily transaction record was generated. There must be no facility in such cases for carrying forward the daily totals from the last (previous) "Z" daily transaction record generated.

2.8.2.5. The operator must be notified before a "Z" daily transaction record with zero daily totals is generated and asked to confirm the generation of the zero "Z" daily transaction record via the keypad.

2.8.2.6. The register's software must be able to recognise and manage power failures while the "Z" daily transaction record is being generated as follows:

- a) when the power is restored, the operator must be advised that generation of the "Z" daily transaction record was not successfully completed by an audible alarm and/or on-screen message and relevant print-out ("power failure – Z record incomplete – illegal receipt – prosecutable offence");
- b) if the power failure occurs once the data have been successfully stored in the tax data memory, the inland-revenue approved electronic register must print the "Z" daily transaction record without again storing data in the tax data memory and the register's software must prevent any legal transactions receipts from being generated until the "Z" daily transaction record has been successfully generated.

2.8.2.7. The register's software must be able to recognise whether or not there is paper in the register's printer while the "Z" daily transaction record is being generated. If it detects that there is not enough paper to finish printing the "Z" daily transaction record, the operator must be advised by an audible alarm and on-screen message. This incident shall not affect the storage of data in the tax data memory, which shall take place normally. Once the inland-revenue approved electronic register's paper supply has been replenished, it must print the full "Z" daily transaction record without again storing data in the tax data memory and the register's software must prevent any legal transaction receipts from being generated before the "Z" daily transaction record has been successfully generated.

2.8.2.8. The same "Z" daily transaction record may be reprinted (as a copy) if so required (due to paper tape error, ink tape error, printer error etc.), but only with the exact details and data of the daily transaction record in question and only if no other revenue/transaction receipt has been generated in the meantime, in which case the "Z" daily transaction record number does not increase and no data are stored in the tax data memory. The words "Copy of last "Z" daily transaction record" shall be used to distinguish this record, rather than the words normally used ("Z" daily transaction record").

2.9. Legal receipts

2.9.1. Legal receipts are revenue receipts and "Z" daily transaction records.

2.9.2. The words "LEGAL RECEIPT – START" and "LEGAL RECEIPT – END" must be printed at the beginning (first line printed) and at the end (last line printed) of all legal revenue receipt records generated. The same words ("LEGAL RECEIPT – START" and "LEGAL RECEIPT – END") must also be printed at the beginning (first line printed) and at the end (last line printed) of every "Z" daily transaction record. These indications ("LEGAL RECEIPT – START" and "LEGAL RECEIPT – END") must be printed in capitals and, where technically feasible, in bold or double width or double height letters.

2.9.3. The words "ILLEGAL RECEIPT – PROSECUTABLE OFFENCE" must be printed on all other records generated by the inland-revenue approved electronic register in order to obtain various items of information. "Illegal receipt" records do not constitute proof of purchase of goods or receipt of services and shall not be used as customer receipts.

2.9.4. Legal revenue receipts shall not be used to conduct or record transactions (e.g. sales) with a zero or credit value.

2.9.5. Under no circumstances shall a legal receipt already generated be cancelled or deleted.

2.9.6. Time of receipt

2.9.6.1. The time of generation shall be printed on all legal receipts and reference reports (tax data memory report etc.) in the form "WT hour:minutes" in winter time and "ST hour:minutes" in summer time.

2.9.6.2. If there is no technical facility for automatically changing the time between winter and summer time, the time at which the receipt is generated shall always be shown in winter time, irrespective of when the register is commissioned, and no change to summer time shall be made.

2.9.7. Graphics, logos, messages etc.

2.9.7.1. Where the inland-revenue approved electronic register has the facility to print various messages unrelated to the transaction, such as information or advertising messages, congratulatory messages, logos, graphics, images etc., these messages shall only be printed on the revenue receipt before or after the receipt data start and end notes ("Legal receipt – start" and "Legal receipt – end").

2.9.7.2. These messages shall not contain references to quantities or mislead or give rise to any misunderstanding of the value of the transaction and shall not exceed the equivalent of six (6) lines of simple text in size.

2.10. Working memory

2.10.1. The working memory is the unit which stores the programmes and intermediate processing data needed or created during daily operation of the inland-revenue approved electronic register.

2.10.2. Only numbers above zero may be recorded. Consequently, subtractions are not possible, nor can data be deleted from the memory or overwritten.

2.10.3. 5 running totals (ΣA , ΣB , ΣC , ΣD and ΣE) are stored in the working memory in order to keep a total of daily transaction values at current VAT rates (4%, 8%, 18%, 36%, and 0% respectively). In accordance with the foregoing, transaction values include VAT. The amount in VAT is determined by the corresponding rate.

2.10.4. The working memory also stores all other running totals, such as the counter for the current number of receipts generated, and any other running totals required (discounts, refunds, cancellations, exchanges etc.).

2.10.5. The working memory is a RAM (CMOS or other) type memory, the capacity of which is determined by the volume of processing data required by the specific type of inland-revenue approved electronic register.

2.10.6. Working memory back-up batteries

2.10.6.1. The content of the working memory shall be protected from a power failure in the main 230V network by a self-charging battery. The battery shall be capable of retaining the data stored in the working memory for at least sixty (60) days. The battery shall be a basic component of the cash register. The manufacturer of the inland-revenue approved electronic register shall guarantee that the content of the working memory can be retained for the said period of time.

2.10.6.2. Inland-revenue approved electronic registers shall be fitted with a special circuit to check the status of the battery for the working memory (CMOS RAM) and the register's clock. If the battery voltage falls below the level stated by the manufacturer or, where no such level is stated, below 90% of its rated value, a message to that effect shall be displayed on screen and printed. Inland-revenue approved electronic registers shall generally prevent any transactions unless the working memory battery is adequately powered.

2.10.7. Short circuit across the terminals of working memory back-up batteries

2.10.7.1. Inland-revenue approved electronic registers shall be fitted with a special control circuit and suitable software capable of detecting a short circuit across the terminals of the working memory battery (illegal short circuit). Any short circuit shall generate an audible alarm and on-screen message and no transactions shall be possible until such time as the fault has been repaired.

2.10.8. Working memory (CMOS) error

2.10.8.1. If the power fails or the working memory is reset, this shall be recorded in the tax data memory as a "CMOS ERROR", which shall be numbered every time it is repeated (e.g. CMOS ERROR 1, CMOS ERROR 2 etc.).

2.10.8.2. The tax microcode software must be able to handle at least a three-digit number of CMOS errors (i.e. it must be able to number at least 1000 CMOS errors). Numbering must use the decimal system. No other numbering system, such as the hexadecimal system (9, A, B, C, etc.), may be used.

2.11. Tax data memory

2.11.1. The tax data memory is the unit which stores all information of interest to the inland revenue. These data are stored as read-only data for the entire lifetime of the inland-revenue approved electronic register, with no limitation in time. The tax data memory is a programmable read-only memory (EPROM or PROM) .

2.11.2. Secure method for writing data to the tax data memory

2.11.2.1. The content of the tax data memory shall be secured by a special system of codes which operates in conjunction with the programme memory. The security system and method of writing and storing data in the tax data memory shall be selected by the manufacturer of the inland-revenue approved electronic register, who shall document them fully and be responsible for notifying them to the Committee. The way in which the security system operates and the level of security which it provides shall be evaluated carefully by the Committee before the certificate is issued.

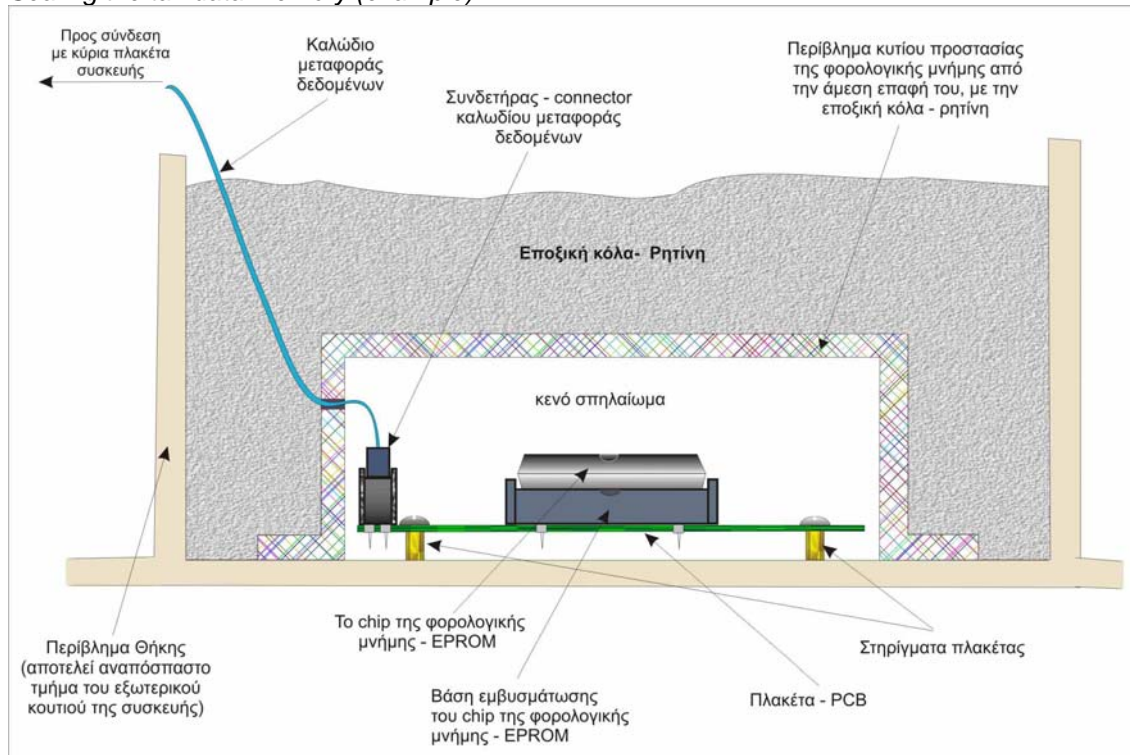
2.11.3. Capacity and use of tax data memory

2.11.3.1. Inland-revenue approved electronic registers shall be programmed for 360 working days a year. The capacity of the tax data memory shall be such that it can store the aforementioned data for at least 5 (five) years or for 1800 "Z" daily transaction records. When the tax data memory is almost full, the operator shall receive a warning message before the "Z" daily transaction record is generated with the final number allowed by the manufacturer (which shall be no less than 1800) and, when the memory is full, the register shall automatically block and stop operating. The only function which the register may then carry out and which must be carried out is to generate a (detailed and summary) read-out of the tax data memory.

2.11.4. Tax data memory electronic circuit protection

2.11.4.1. The electronic circuits of the tax data memory shall be protected in a special box placed in a specially designed case which forms an integral part of the casing of the inland-revenue approved electronic register. The case with the tax data memory box shall be caulked and sealed with a special material (epoxy resin) so that the sealant and the tax data memory box cannot be removed without destroying the casing of the inland-revenue approved electronic register.

Sealing the tax data memory (example)



Captions (from left to right):

To connection with main device plate

Data transfer cable

Data transfer cable connector

Casing to protect tax data memory box from direct contact with epoxy resin

Epoxy resin

Empty cavity

Casing (integral part of device)

Tax data EPROM chip

Tax data EPROM chip base

PCB plate

Plate supports

2.11.5. Maintaining and reading the content of the tax data memory

2.11.5.1. The content of the tax data memory shall be maintained in read-only format under all circumstances with no limitation in time. The inland revenue shall use a special device to read any data in the tax data memory which are corrupted and replaced, unless this is technically impossible. Any such instances shall be fully documented in a technical report by the holder of the certificate of suitability, who shall be responsible for sending the report immediately to the Committee. A copy of the report shall be attached to the report of removal/replacement of the tax data memory and filed with the register owner's inland revenue office.

2.11.6. Disconnection (failure) and technical documentation of tax data memory error

2.11.6.1. Suitable warning shall be given (audible signal, on-screen error message, printed message etc.) of any disconnection or error (except

memory full). In the event of disconnection or error, the register's software shall not allow any other function to be carried out (register "blocks").

2.11.6.2. Any error in the tax data memory identified by the holder of the certificate of suitability or technical support service or authorised engineer shall be reported to the Committee immediately.

2.11.6.3. The certificate holder shall draft, sign and submit a documented and detailed technical report on the memory error to the Committee within 2 working days. The authorised engineer shall attach a copy of the technical report to the accompanying service log (in which the relevant entries have been made) and a copy shall also be filed with the register owner's inland revenue office.

2.11.7. Replacing the tax data memory due to transfer/change of owner/user

2.11.7.1. The used tax data memory must be removed before an inland-revenue approved electronic register is transferred/sold and retained by the previous owner/user (vendor) for the period of time stipulated under tax legislation.

2.11.7.2. The new owner/user (purchaser) shall be responsible for replacing the tax data memory removed with a new, unused tax data memory of the same type.

2.11.7.3. The tax data memory may only be removed and replaced by the manufacturer or importer, the holder of the certificate of suitability (or technical support licence awarded by the Committee) for the inland-revenue approved electronic register or his authorised engineer, following an application to the local inland revenue office and only in the presence of a tax officer.

2.11.8. Storing data in the tax data memory

2.11.8.1. The tax data memory shall be used to store all information of interest to the inland revenue, viz.:

a) Invariable data

Tax reference number of the inland-revenue approved electronic register. This remains unchanged for the lifetime of the register and only changes if the tax data memory is replaced with a new memory (because the old memory is damaged, full or has been transferred).

Full name and father's name or trading name of register owner/user.

Address at which owner/user is established.

Activity/profession of owner/user

Tax reference code and inland revenue office of owner/user.

VAT rates.

b) Data generated from daily transactions

The data generated from daily transactions must be written from the working memory to the tax data memory.

Once daily transactions have been closed by generating the "Z" daily transaction record, an entry containing the date and time and the following data is stored in the tax data memory:

1. four (4) amounts in value added tax, broken down by VAT rates (4%, 8%, 18%, 36%);
2. two (2) amounts in gross detaxed revenue (net of VAT), subdivided into revenue subject to VAT and zero-rated revenue;
3. the number of revenue receipts for the day;
4. four (4) amounts in value added tax from when the register was commissioned, broken down by VAT rates;
5. two (2) amounts in gross detaxed revenue (net of VAT) from when the register was commissioned (tax data memory activated), subdivided into revenue subject to VAT and zero-rated revenue;
6. the number of "Z" daily transaction records generated since the register was commissioned;
7. the number of receipts generated since the register was commissioned;
8. the number of working memory (CMOS) errors since the register was commissioned;
9. the number of VAT changes since the register was commissioned;
10. the number of name changes since the register was commissioned;
11. the number of spontaneous printer disconnections since the register was commissioned;
12. the number of "interventions" by an authorised engineer since the register was commissioned;
13. the control byte for recognising authentic input into the tax data memory.

All the above shall be stored in accordance with the following tables:

T.1. Daily (total daily transactions)

VAT rate A (4%)	VAT rate B (8%)	VAT rate C (18%)	VAT rate D (36%)	Total revenue taxed at rates A, B, C and D (4%,8%,18% and 36%)	Total zero-rated revenue (rate E) (0%)	Number (running total) of revenue receipts	Number (running total) of spontaneous printer disconnections	Number (running total)
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T.2. Since register was commissioned (running totals)

VAT rate A (4%)	VAT rate B (8%)	VAT rate C (18%)	VAT rate D (36%)	Total revenue taxed at rates A, B, C, and D (4%,8%,18% and 36%)	Total zero-rated revenue (rate E) (0%)
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Number of "Z" records	Number of revenue receipts	Number of name changes	Number of VAT changes	Number of CMOS errors	Number of spontaneous printer disconnections	Number of interventions by engineer	Control byte
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2.11.8.2 Data shall be stored in the tax data memory when the daily transaction record is issued.

2.11.8.3 The method used to input records stored in the tax data EPROM or PROM and their field content shall be selected by the manufacturer. The running totals generated by the day's total transactions, as described in table T2, shall be entered in the tax data memory. The day's total transactions may also be entered in the tax data memory in special fields as described in table T1. However, the print-out of the tax data memory must contain the totals of each "Z" daily transaction record as described in table T1, together with the running totals of the period covered by the print-out.

2.12. Tax microcode

The tax microcode is the software which manages and controls all the tax data and all the functions of the control parts and units secured against tampering and ensures that data are stored in the tax data memory securely against tampering.

2.13. Applications software

2.13.1. The applications software supports all functions other than the tax microcode (accounting, commercial, auxiliary functions etc.).

2.13.2. Formatting revenue receipts using applications software not installed on the inland-revenue approved electronic register.

2.13.2.1. Where revenue receipts are formatted using applications software installed on a connected system, rather than on the inland-revenue approved electronic register, the certificate holder must file a binding written assurance with the Committee to the effect that the applications software on the connected system has been inspected and certified as functioning correctly and that the software used to generate revenue receipts functions in absolute compliance with the current provisions of the Code of Tax Books and Records and of the relevant departments of the Ministry of the Economy & Finance and does not in any way interfere with the financial data of the inland-revenue approved electronic register.

2.13.2.2. The binding assurance/certification of the applications software must state:

- the full details of the applications software manufacturer;
- the exact brand name and version number of the software.

2.13.2.3. The binding assurance/certification filed with the Committee shall be accompanied by a copy of a demonstration print-out of the software, stored on an appropriate magnetic or optical medium, together with full details of its specifications and computer operating requirements.

2.13.2.4. This information shall be entered in a special section of the service and repair log accompanying the inland-revenue approved electronic register.

2.13.2.5. Under no circumstances shall an inland-revenue approved electronic register be operated/interact with a connected system with non-certified applications software in order to generate revenue receipts.

2.13.2.6. Holders of certificates for such inland-revenue approved electronic registers and their network of authorised agents shall notify the Committee and the inland revenue office which assesses the register owner/user immediately of any infringement of the foregoing which comes to their attention.

2.14. Programme memory

2.14.1. The programme memory is the unit used from the outset to store all the software required for the register to function properly (both the software which forms the tax data management system (tax microcode) and the applications software used for more general functions).

2.14.2. If the applications software is not stored in the inland-revenue approved electronic register, the inland-revenue approved electronic register shall qualify as an inland-revenue approved electronic register with enhanced facilities.

2.14.3. The programme memory shall be a read-only semi-conductor memory. The capacity of the programme memory shall be determined by the size of the applications programmes of the specific type of cash register. Only new memory shall be used.

2.14.4. The inland-revenue approved electronic register shall be designed so that programme software stored in the memory cannot be modified without breaking the seal on the inland-revenue approved electronic register. An application must be filed with the committee, which shall decide accordingly, before any modifications are made to the software or hardware which form part of the inland-revenue approved electronic register.

2.14.5. Readability of the programme memory shall be guaranteed under all circumstances and the procedure shall be demonstrated during the course of approval inspections. The content of the programme memory shall be available in source code for inspection by the Ministry of Finance. A copy in object code shall be filed with the Ministry, together with the calculated CRC-32 value for this file.

2.15. Inland-revenue approved electronic register clocks

2.15.1. The inland-revenue approved electronic register clock shall function without interruption and shall therefore be protected against a power failure in the 230V mains supply by a battery which forms a basic component of the register. This may be the same battery as that used to protect the data in the working memory (CMOS RAM).

2.15.2. The inland-revenue approved electronic register must not be able to function unless the register clock is activated.

2.15.3. Setting/correcting the date and time of the inland-revenue approved electronic register clock

2.15.3.1. It must only be possible for an authorised engineer to set or repair any faults in the clock by opening the sealed casing. It must not be possible to set or repair the clock externally or via programmes. This shall not apply to automatic adjustment to summer and winter time, where the software of the tax microcode of the inland-revenue approved electronic register has an integrated facility for automatically adjusting the inland-revenue approved electronic register clock to summer and winter time.

2.15.3.2. Where the tax microcode software of the inland-revenue approved electronic register has an integrated facility for automatically adjusting the inland-revenue approved electronic register clock to summer and winter time, this shall be marked as follows both on the metal plate on the casing containing the details of the inland-revenue approved electronic register and in the details of the inland-revenue approved electronic register contained in the service and repair log accompanying the inland-revenue approved electronic register as follows: AUTOMATIC SUMMER AND WINTER TIME ADJUSTMENT.

2.15.3.3. The user of the inland-revenue approved electronic register shall be warned when the time is automatically adjusted from winter to summer time and from summer to winter time by an audible alarm and an automatic print-out advising of AUTOMATIC ADJUSTMENT TO WINTER TIME or AUTOMATIC ADJUSTMENT TO SUMMER TIME, together with the new current, adjusted time (WT hh:mm or ST hh:mm). This print-out shall be generated by the printer used by the inland-revenue approved electronic register to generate legal receipts as and when the hour is automatically adjusted or, if the inland-revenue approved electronic register is switched off when this automatic adjustment takes place, on the first day it is initialised thereafter.

2.15.3.4. The clock shall be automatically adjusted to summer and winter time in accordance with EU Directive 2000/84, unless legislation requires otherwise.

2.15.3.5. There must be no facility to correct the date of the inland-revenue approved electronic register clock to a date preceding the date on which the last "Z" daily transaction record was entered in the tax data memory and printed.

2.15.3.6. IT IS PROHIBITED when the date of the inland-revenue approved cash register is being changed by an authorised engineer to input a date which precedes the date of the last "Z" daily transaction record registered.

2.15.3.7. The tax microcode software shall be able to control the current date of the register clock in relation to the date of the last "Z" daily transaction record generated. This facility shall be activated:

1. when the inland-revenue approved electronic register is initialised, at which point the date of the last "Z" daily transaction record registered shall be compared with the current date and, if there is a difference of more than one calendar day, the user shall be advised accordingly by an on-screen message or print-out or a distinctive audible signal, in which case the owner/user of the inland-revenue approved electronic register shall be responsible, if the warning is unwarranted, for calling an authorised engineer to set the correct date and time;

2. when the process for generating the "Z" daily transaction record is initialised, at which point the date of the last "Z" daily transaction record registered shall be compared with the current date (the date on which the "Z" daily transaction record is about to be generated) and:

a) if the current date is more than 1 calendar date ahead of the last recorded date, the user shall be advised that there is a discrepancy and that the process is blocked and shall be asked to take action to confirm generation of the "Z" daily transaction record;

b) if the current date is behind the date of the last "Z" daily transaction record, it is prohibited to generate the "Z" daily transaction record. The owner/user shall be advised accordingly by an audible signal or on-screen message and shall be responsible for calling an authorised engineer to set the right date, using the calendar of the daily receipts issued, which shall also be used to update the accounting records.

2.16. Inland-revenue approved electronic register registration number

2.16.1. Inland-revenue approved electronic registers shall be supplied to purchasers/users with the tax data memory activated and the registration number of the inland-revenue approved register recorded in it.

2.16.2. All inland-revenue approved electronic registers shall have a 3-position printing facility in order to print the letters of the approval number of the certificate of suitability.

2.16.3. The registration number shall appear on all records generated by the inland-revenue approved register (e.g. legal and illegal receipt records, "X" reports, tax data memory report, "Z" daily transaction records etc.).

2.17. Casing

2.17.1 The casing of the inland-revenue approved electronic register may be designed to any shape, using various materials.

2.17.2 Casing elements

2.17.2.1. A legible metal plate shall be placed on the front of the casing of the inland-revenue approved electronic register facing the customer, containing the following details:

1. manufacturer or importer (holder of certificate of suitability issued by the Committee);
2. type of category of inland-revenue approved register, classified in accordance with section 2, as stated on the certificate of suitability issued by the Committee;
3. trade name of the type of inland-revenue approved register, as stated on the certificate of suitability issued by the Committee;
4. type approval number of the cash register allocated by the Committee;
5. registration number of the inland-revenue approved electronic register.

2.17.2.2. If the tax microcode software of the inland-revenue approved electronic register has an integrated facility for automatically adjusting the register clock to summer and winter time, the words AUTOMATIC SUMMER AND WINTER TIME ADJUSTMENT shall also appear on the metal plate.

2.17.2.3. The normal operating temperature range shall also be stated on the metal plate of portable inland-revenue approved electronic registers, as stipulated in the paragraphs relating to portable inland-revenue approved electronic registers herein.

2.17.3. Casing seal

2.17.3.1. Access to the inside of the inland-revenue approved electronic register shall be protected using a special protective screw which connects the top part of the inland-revenue approved electronic register to the base and which can be adjusted at a point on the register casing which is obvious and visible to the customer.

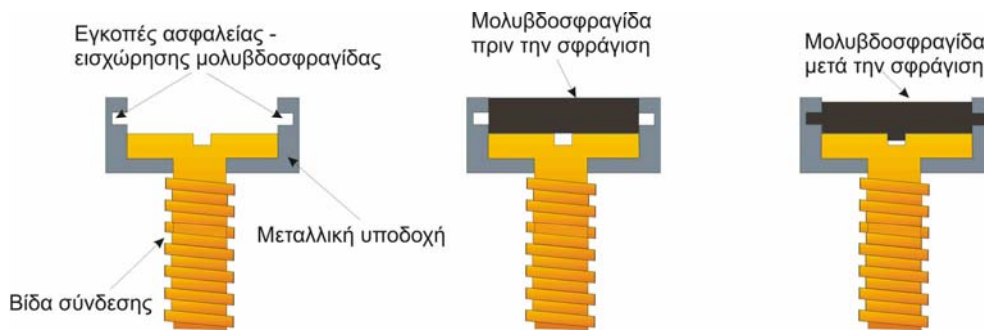
2.17.3.2. The screw shall initially be sealed during production with a seal bearing the special letters of the certificate of suitability and, whenever it is unsealed for repair and resealed, the special code number of the authorised engineer (engineer's registration number with the Department of Inland-revenue approved registers and systems at the Directorate of Tax Books and Records of the Ministry of the Economy & Finance).

2.17.3.3. The seal shall be made of a suitable material (e.g. lead seal), which cannot be scraped off and shall be applied so that it is impossible to remove the seal without destroying it.

2.17.3.4. It must be impossible to access the inside of the inland-revenue approved electronic register without removing/unsealing the protective screw.

2.17.3.5. It must be possible to remove the paper rolls from the printing system without unsealing the register.

Diagram of recommended methods for sealing the connection/protective screw



Captions (left to right):

Lead seal security recesses

Lead seal before sealing

Lead seal after sealing

Connection screw

Metal housing

2.17.3.6. The screw shall only be unsealed and sealed by an authorised engineer with a certificate of suitability for fault repair.

2.17.3.7. Suitable care must be taken when resealing the screw to ensure that the serial number (special code number) of the authorised engineer's "punch" is clearly imprinted.

2.17.3.8. The certificate holder shall be responsible for applying the sealing method described and this point shall be checked separately by the Committee and auditing authorities.

2.17.3.9. If the inland-revenue approved electronic register has a coin drawer, the base of the register casing must be separate from the drawer casing or, if the upper outside part of the drawer casing forms the base of the register, the manufacturer shall guarantee that the inside of the register cannot be accessed without destroying the casing or the seal. This point shall be checked separately by the Committee.

2.18. Access security/identification of authorised engineers

2.18.1. Registration of intervention by authorised engineer in tax data memory

2.18.1.1. The software of the inland-revenue approved electronic register shall use a special algorithm to control access to the register by authorised engineers. The certificate holder shall be responsible for allocating specific combinations of sequences of letters and numbers (passwords) to its authorised engineers. Where special programming techniques are required in order to restore the inland-revenue approved electronic register to proper working order following an error in/resetting of the working memory (CMOS error) and setting/correction of the date and time, the authorised engineer

shall enter the required password. Further action by the authorised engineer to restore the inland-revenue approved electronic register to proper working order shall only be allowed if the software of the inland-revenue approved electronic register recognises the password in question.

2.18.1.2. All such incidents shall be identified by the software of the inland-revenue approved electronic register as technical interventions and shall be numbered and recorded in the tax data memory. The tax microcode software must have the facility to handle at least three-digit intervention numbers (it must be able to number at least 1000 interventions). The decimal system must be used for numbering must use the decimal system. No other arithmetic system may be used. The running total of the number of interventions must be entered on every "Z" daily transaction record.

2.18.1.3. A full, detailed description of technical action for which a password is required and of the authorised engineer's access control algorithm shall be filed with the Committee and entered in the application dossier for the certificate of suitability. This point shall be checked separately by the Committee.

2.18.2. Identifying authorised engineers

2.18.2.1. In order to certify the identity of authorised engineers (or technical support service licensed by the Committee), the certificate holder shall issue a special laminated identity card at the beginning of every six months, when the relevant lists of authorised engineers are submitted. The card should preferably be small in size (e.g. credit card size). This identity card shall be called an Authorised Engineer's Legal Identity Card and shall be valid for six months.

2.18.2.2. A recent photograph of the face of the authorised engineer shall be placed in the top left-hand corner on the front of the identity card, together with the following mandatory details:

- the exact period of validity (from starting date to expiry date);
- *engineer's details*: surname, forename, police identity card number and serial number (code) of the seal ("punch") "charged" to him;
- *engineer's company details*: trading name of the business, tax reference code, address and contact telephone number, together with the full name of the company's managing director.

2.18.2.3. The following mandatory details shall be entered on the back of the identity card:

- *details of company which holds certificate of suitability* (or the technical support service licensed by the Committee): trading name of the business, address and contact telephone number;
- *name of the model(s)* and corresponding approval numbers of the inland-revenue approved electronic registers for which the engineer in question is authorised.

2.18.2.4. Before it is laminated, the identity card shall be signed and stamped by the person issuing it/certificate holder and endorsed and stamped by the Department of Inland-revenue approved registers and systems at the Directorate of Tax Books and Records of the Ministry of the Economy & Finance.

2.18.2.5. Authorised engineers must present their identity card to the owner of the inland-revenue approved electronic register before intervening in and commencing any repairs to the register.

2.18.2.6. Once repairs have been completed, the technical engineer shall enter the details of the fault under the relevant headings in the service and repair log for the inland-revenue approved electronic register, together with his details, as shown on his Authorised Engineer's Identity Card, and the times at which work commenced and ended.

2.18.2.7. The owner of the inland-revenue approved electronic register and the authorised engineer shall both sign and stamp the relevant page of the fault repair record.

2.18.2.8. The Committee shall be notified immediately in writing whenever the certificate holder changes authorised engineer, at which point the Authorised Engineer's Identity Card shall be cancelled and further use thereof shall be illegal. The authorised engineer shall immediately return the identity card and seal ("punch") to the certificate holder who issued them.

2.19. Reliability

2.19.1. The reliability of inland-revenue approved electronic registers shall be measured by their mean time between failures (MTBF).

2.19.2. The reliability of inland-revenue approved electronic registers shall be determined by the reliability of their individual subsystems, for the environmental conditions specified. Certificates of suitability shall be issued on the basis of and particular attention shall be paid to evaluating the reliability of inland-revenue approved electronic registers.

2.19.3. The inability to read the content of the tax data memory shall be limited to 3‰ (three per mille) of all inland-revenue approved electronic registers of the same type/model marketed.

2.19.4. The reliability required of inland-revenue approved electronic registers is hereby set at 3000 hours, as follows:

- eight hours' uninterrupted work per day for 30 days a month;
- 130 customer receipts with 15 lines and 15 characters per line per day.

2.20. Service and repairs

2.20.1. Inland-revenue approved electronic registers shall have an error diagnosis programme with on-screen error code display and print-out so that the register can be serviced quickly and easily.

2.20.2. The manufacturer shall have proven experience with similar devices and the facility to offer maintenance and repair services throughout the country in order to meet servicing requirements.

2.20.3. The holder of the certificate of suitability shall have a suitable technical infrastructure and suitable, technically trained staff or a network of directly authorised independent service engineers, so that any fault can be repaired within 24 hours in the counties of Attica and Thessalonica and within 48 hours in the rest of the country.

2.20.4 Servicing standards/warranty

2.20.4.1. Supplies of the necessary spare parts shall be warranted for at least 5 years from the date of purchase of the register, as shown below.

Specimen warranty

Warranty No. : XXXX

Number and date of certificate of suitability:	
Registration no. :	
Make :	
Type :	
Warranty start date : (initial purchase)	
Purchaser's details : (original purchaser)	

Terms of warranty :

1. The holder of the certificate of suitability for the present inland-revenue approved register hereby warrants that the inland-revenue approved electronic register detailed above has been manufactured in accordance with the technical specifications of the Ministry of the Economy & Finance and does not infringe any provisions of current tax legislation.
2. The quality of the materials and manufacturing techniques used guarantee the proper functioning of the register.
3. This warranty, which is granted to the legal owner/user of the register, shall be valid for five (5) years from the date of the original purchase of the present inland-revenue approved electronic register and also covers the supply of spare parts and accessories and the infrastructure required in

order to offer a prompt repair service and restore the register to proper working order at the user's expense.

4. The warranty granted to the legal owner of the register also covers free repairs and supplies of the spare parts needed and/or replacement of the entire register for a period of one year from the date of original purchase of the register, if the fault or malfunction is due to a manufacturing or programming error.
5. The warranty shall not apply if the fault in the inland-revenue approved electronic register is due to any form of misuse or external intervention or if the type or registration number or suitability certificate number of the register are altered or forged.

*Manufacturer's signature
and full details*

*Purchaser's signature
and details*

2.20.4.2. Terms other than the foregoing may be included, provided that any such additional terms do not somehow affect, restrict or annul the content of the specimen warranty contained herein.

2.20.4.3. More importantly, the warranty shall not contain any terms which void the warranty on the grounds of failure to use recommended consumables from a specific supplier (e.g. ink ribbons, paper etc.).

2.20.4.4. Failure by the owner of the inland-revenue approved electronic register to send the warranty to the guarantor of the inland-revenue approved electronic register or to do so on time shall not constitute grounds for voiding the warranty.

2.20.5. Service and repair log

2.20.5.1. Inland-revenue approved electronic registers shall be accompanied by a service and repair log provided by the supplier and divided into three sections.

2.20.5.2. The pages of the service and repair log shall be numbered in a uniform sequence.

2.20.5.3. A. Section 1

2.20.5.3.1. The first section shall contain the required number of pages for the service and repair log with the following information in the following order:

2.20.5.3.2. The following shall be recorded on the first page of the first section:

- Full details and technical support telephone numbers of the holder of the certificate for the specific model.
- Full details of the supplier/vendor of the inland-revenue approved electronic register.
- Type (family / category – model – type) of inland-revenue approved electronic register.
- Power consumption of the inland-revenue approved electronic register in the three categories described in paragraph 6.2 of the present chapter.
- Battery/power specifications and operating temperature range for portable or vehicle-mounted inland-revenue approved electronic registers.
- Number and date of approval/certificate of suitability of the inland-revenue approved electronic register.

- If the inland-revenue approved electronic register is a taxi meter automatic financial processing unit, the details of the integrated or connected taxi meter (Ministry of Development licence no, taxi meter details etc.).
- Registration number of the inland-revenue approved electronic register.
- Composition of the inland-revenue approved electronic register, i.e. number of physically separate parts in the register on delivery to the owner/purchaser.
- Thermal printer paper storage instructions.

2.20.5.3.3. The maximum possible values for the following running totals shall be entered on the second page of the first section of the service and repair log:

- working memory errors (CMOS errors);
- changes of owner's name;
- changes to VAT rates;
- items;
- categories of items;
- access/interventions by engineer;
- maximum possible transaction values which the inland-revenue approved electronic register can handle (unit prices and totals) per receipt and maximum possible running totals for each VAT rate and turnover for the amounts stored in the tax data memory and printed on the "Z" daily transaction record.

2.20.5.3.4. An exact copy of the basic terms of the warranty (cf. relevant specimen), completed and signed by the original purchaser and original vendor (trader) of the inland-revenue approved electronic register shall be fitted on to the third page of the first section of the service and repair log.

2.20.5.3.5. All the actions required in order to:

- generate the "Z" daily transaction record,
- generate the detailed and summary periodic tax data memory data read-out), with a "from ... to" option either on the basis of the "Z" daily transaction record serial number or on the basis of the calendar period,
- generate the "open table" report (for inland-revenue approved cash registers operating with restaurant programmes) and
- read the tax data memory data via a serial port using a computer

shall be explained in comprehensible terms on the following pages of the first section of the service and repair log

2.20.5.3.6. The following shall be recorded in a special section with a sufficient number of pages at the end of the first section of the service and repair log for inland-revenue approved electronic registers which generate revenue receipts, the content of which differs from that of certified applications software (in accordance with paragraph 2.13.2 above), on a connected system separate from the inland-revenue approved electronic register:

- the full details of the applications software manufacturer;
- the exact brand name and the version number of the software;
- an assurance by the holder of the certificate of suitability that the software used to generate revenue receipts via the inland-revenue approved

electronic register has been inspected and certified and generates revenue receipts which comply with the current provisions of the Code of Tax Books and Records;

- a note to the effect that the inland-revenue approved electronic register must not, under any circumstances, function in tandem with a connected system with different, non-certified applications software for generating revenue receipts.

2.20.5.4. B. Section 2

2.20.5.4.1. This contains the details of the business in which the inland-revenue approved electronic register is used.

2.20.5.4.2. The following shall be recorded on the first page:

- full details of the user/purchaser of the inland-revenue approved electronic register;
- date of installation of inland-revenue approved electronic register on operating site;
- date of commissioning of inland-revenue approved electronic register.

2.20.5.4.3. Additional pages shall be provided for any change of address of the holder/user of the inland-revenue approved electronic register, giving full details of the old and new addresses.

2.20.5.4.4. A further page shall be provided for the transfer/sale of the inland-revenue approved electronic register, stating:

- the final data in the tax data memory used, as follows:
 - number of final "Z" daily transaction records generated;
 - date of final "Z" daily transaction record generated;
 - four (4) amounts in value added tax (VAT), one for each VAT rate, from when the inland-revenue approved electronic register was commissioned (tax data memory activated);
 - two (2) amounts in gross untaxed revenue (net of VAT), one for revenue subject to VAT and one for zero-rated revenue, from when the inland-revenue approved electronic register was commissioned (tax data memory activated);
- the full details of the owners of the inland-revenue approved electronic register before and after the transfer/sale.

2.20.5.4.5. A further page shall be provided for the acquisition (transfer/sale) of the inland-revenue approved electronic register from another owner, stating the full details of the owners before and after the transfer/sale.

2.20.5.4.6. A further page shall be provided in the form of a statutory declaration under the version of Article 8 of law 1599/1986 in force at the time, to be completed if the inland-revenue approved register is transferred to a new owner/user from a used inland-revenue approved register dealer.

2.20.5.4.7. If the inland-revenue approved electronic register is an automatic financial processing unit, the following information must be given in this section:

- full details of the vehicle (make and model, year of registration, taxi licence number, registration number etc.);
- full details of the owner/joint owner (operator);
- date of purchase/installation and commissioning of register;
- special page to for additional commissioning information;
- special page for endorsing service and repair log;
- sufficient number of pages for changes in vehicle details;
- sufficient number of pages for changes in details of owner/joint owner (operator);
- sufficient number of pages for transfers, with corresponding positions to enter the final running totals in the tax data memory (turnover, VAT per rate), transfer details (date of transfer, purchaser's and vendor's details) etc.

2.20.5.5. C. Section 3

2.20.5.5.1. This contains details recorded during repairs to or servicing of the inland-revenue approved electronic register. This 3-page section follows a standard format, as detailed below:

2.20.5.5.2. The following shall be recorded on the first page:

- the date and time at which the authorised engineer was called and the reason for the call (to be completed by the owner/user of the inland-revenue approved electronic register);
- full details of the authorised engineer who handled the call by the owner/user of the inland-revenue approved electronic register;
- date and time of removal of inland-revenue approved electronic register to authorised engineer's premises, if the inland-revenue approved cash register cannot be repaired/serviced on the operating site;
- date and time the authorised engineer started work;
- date and time work the authorised engineer completed work;
- date and time the inland-revenue approved electronic register was returned to the operating site, where repair work/servicing was carried out elsewhere;
- other observations which the owner of the inland-revenue approved electronic register or the authorised engineer considers worth mentioning.

2.20.5.5.3. The following shall be recorded on the second page:

- if the seal on the inland-revenue approved electronic register was removed during work on it;
- if the inland-revenue approved electronic register was reprogrammed during work on it and, if so, details of what was reprogrammed;
- the serial number of the last payment receipt issued to a customer by the operator of the inland-revenue approved electronic register prior to the authorised engineer's intervention;
- similarly, the number of the last "Z" daily transaction record generated by the operator;
- the serial numbers of the first and last revenue receipts generated by the authorised engineer during testing;

- the number of the last "Z" daily transaction record generated after the authorised engineer's intervention;
- a statement by the user of the inland-revenue approved electronic register to the effect that all test records generated by the authorised engineer were signed and stamped by the engineer and handed over for filing in the user's tax accounts;
- a statement by the authorised engineer to the effect that the inland-revenue approved electronic register was in proper working order on completion of repair work or servicing;
- in the event of a service, a description of the work carried out and any spare parts used;
- in the event of repair, a description of the fault, the repair work carried out and any spare parts used;
- other observations which the authorised engineer considers worth mentioning.

2.20.5.5.4. The authorised engineer shall complete a check sheet containing questions pertaining to the inland-revenue approved electronic register on completion of repairs to it. These questions shall include the following:

2.20.5.5.5. POWER SUPPLY

Fault in power supply to register?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Fault in feed cable?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Fault in battery circuit?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Internal feed circuits damaged?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
.....	YES <input type="checkbox"/>	NO <input type="checkbox"/>

2.20.5.5.6. PRINTING MECHANISM

Fault in paper feed mechanism?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Fault in printer head?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
Fault in printer controller?	YES <input type="checkbox"/>	NO <input type="checkbox"/>
.....	YES <input type="checkbox"/>	NO <input type="checkbox"/>

2.20.5.5.7. This is an indicative, rather than exhaustive list of questions. The Committee shall evaluate separately a detailed list for each model provided by the supplier of the inland-revenue approved electronic register. It shall also evaluate how the questions for each subsystem are categorised. This list may be more than one page long, but every page completed must be signed by the authorised engineer.

2.20.5.5.7. If the inland-revenue approved electronic register is a taxi meter automatic financial processing unit:

- each owner/joint owner (operator) shall be given a separate service log which he is responsible for keeping under all circumstances and which he

has an obligation to submit, on his own responsibility, to his local tax office for endorsement;

- the authorised engineer shall record and confirm in the service and repair log at which precise location each malfunction in the taxi meter automatic financial processing unit occurred. The incident shall be certified by the authorised engineer, who shall provide the relevant confirmation, which must accompany the service and repair log (with the relevant entry) and be kept in the vehicle.

2.20.6. Instruction manual

2.20.6.1. The instruction manual must be written in Greek.

2.20.6.2. The type, model and approval number of the inland-revenue approved register shall be entered on the first page, together with its composition, where the inland-revenue approved electronic register consists of more than one physical part (e.g. separate keypad or printer).

2.20.6.3. The subsequent pages shall contain the operating instructions.

2.20.6.4. The instruction manual must list all possible combinations of keystrokes which the register's programme allows, grouped in categories (e.g. programming operations, operating operations, report generation, generation of additional statistics, error recognition etc.). A diagram of the keys and the order in which they are pressed shall be given for each operation explained, together with the resultant print-out from the inland-revenue approved electronic register, which shall not differ from an actual receipt other than in terms of the details on it.

2.21. Packaging

2.21.1. The packaging of inland-revenue approved electronic registers must meet the following specifications/requirements:

- it must be strong and secure, so that the register is protected from rusting caused by moisture or corrosion and can be shipped to its destination without being broken, dented, altered or sustaining any other form of damage;
- it must meet international standards for the carriage of fragile materials.

2.21.2. The packaging of inland-revenue approved registers must be able to remain in warehouses under the following environmental conditions:

- temperature from -5°C to + 48°C,
 - relative humidity: up to 95%,
 - very dusty atmosphere,
- without sustaining any form of damage.

2.22. Weight and dimensions

Inland-revenue approved electronic registers must be designed to be as small and light as possible without any loss of function. These factors shall be evaluated separately by the Committee.

2.23. Noise

The noise produced by the inland-revenue approved electronic register in operation shall be limited to levels in keeping with current European standards, especially the noise from the printing system. This factor shall be evaluated by the Committee before granting any approval/certificate of suitability.

2.24. Change of owner's details (name changes)

2.24.1. Inland-revenue approved electronic registers shall have the facility for at least 5 full changes of owner's details. These details are as follows:

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. Tax reference code.
5. Tax office which assesses the owner/user of the inland-revenue approved electronic register.

These details may be defined differently in the relevant statutory provisions and/or other details may be added to them in order to deal with special circumstances.

2.24.2. The maximum possible number of full changes must be clearly stated and described in the instruction and maintenance manual. It is not permitted to make a name change before generating a "Z" daily transaction record.

2.24.3. Once the "Z" daily transaction record has been generated, no revenue/transactions receipts ("legal receipts") must be generated before the change of name. Every time there is a name change, the inland-revenue approved electronic register must generate a print-out or on-screen message giving the remaining number of name changes (e.g. "ATTENTION Number of remaining name changes: 4").

2.25. VAT rates, sections, goods, categories

2.25.1. Sections (running totals)

2.25.1.1. Inland-revenue approved electronic registers shall have at least five sections, one for each VAT rate. Inland-revenue approved electronic registers shall preclude any facility to sell goods or provide services not linked to the corresponding VAT rate.

2.25.1.2. Similarly, inland-revenue approved electronic registers shall have the facility to print a record of the sections, together with the VAT rate to which they are linked.

2.25.2. Goods

2.25.2.1. Inland-revenue approved electronic registers shall manage and print out goods and categories of goods, with the facility to record the description (name) of the goods, the unit measurement of quantity, the unit value of the goods, the corresponding VAT rate and the category to which they belong, with a minimum of 200 types of goods, classed in at least 20 different categories.

2.25.2.2. Categories of goods shall be separate from the VAT rates (sections) in the inland-revenue approved electronic register. Inland-revenue approved electronic registers shall have the facility for the user to take action (e.g. by keying a code) to automatically display the price of the goods on screen.

2.25.2.3. **Correction/cancellation.** Inland-revenue approved electronic registers shall allow operators to correct/cancel goods on the legal receipt being generated.

2.25.2.4. **Change of goods.** Goods may be changed, provided they have the same VAT rate and do not create a negative balance.

2.25.2.5. **Discounts/mark ups.** Inland-revenue approved electronic registers shall have the facility for quantitative and qualitative discounts and mark up. Discounts shall be applied to each item separately or to the total. In the first instance, the amount of the discount is recorded immediately after the price of the item to which it applies and, in the second instance, the amount of the discount is recorded immediately after the sub-total. The same shall apply to any mark ups.

2.25.2.6. Inland-revenue approved electronic registers shall record total daily corrections, changes, discounts and mark ups on the "Z" daily transaction record, so that they can be verified.

2.25.3. Changes to VAT rates

2.25.3.1. Inland-revenue approved electronic registers shall have the facility for at least 12 changes of VAT rates. This number shall be clearly stated and described in the instruction and maintenance manual. A "Z" daily transaction record must be generated before changing a VAT rate. In addition, once the "Z" daily transaction record has been generated, no revenue/transaction receipts ("legal receipts") may be generated before the change is made.

2.25.3.2. All changes to VAT rates must be recorded in the tax data memory (VAT RATE CHANGED FROM _ TO _), together with the date of the change.

2.25.3.3. Every time the VAT rate is changed, the inland-revenue approved electronic register must generate a print-out or on-screen message giving the remaining number of changes (e.g. "ATTENTION Number of remaining VAT rate changes: 11").

2.25.3.4. The predetermined percentages for the corresponding VAT rates shall be loaded into the inland-revenue approved electronic register from the outset. The correlation is generally: A=4%, B=8%, C=18%, D=36% and may only differ in the instances for which provision is made in tax legislation. The initial settings of these rates shall not count as a VAT rate change.

2.25.3.5. It is prohibited to change these percentages and their correlations unless required to do so under the relevant provisions of the law. This fact shall be clearly stated and described in the instruction and maintenance manual, for the information of the owner of the inland-revenue approved electronic register.

2.25.3.6. The software of the inland-revenue approved electronic register shall control the VAT rates (percentages) and shall not allow the same percentage to be recorded for or allocated to different rates. In other words, it is prohibited to allocate 18% both to rate C and to rate D.

2.25.3.7. The zero VAT rate (E=0) is a specific rate and the software of the inland-revenue approved electronic register shall not incorporate any facility for changing it.

2.25.3.8. It must not be possible to operate the inland-revenue approved electronic register unless the sections containing the VAT rates are connected.

2.25.3.9. If the working memory is reset (CMOS error), the most recent VAT rates shall be restored from the tax data memory.

2.26. Records generated by inland-revenue approved electronic registers

2.26.1 Revenue receipts

2.26.1.1. The only valid receipt generated for the customer is the legal receipt, the details of which are ultimately recorded in the inland-revenue approved cash register's tax data memory.

2.26.1.2. This receipt shall contain the following, clearly legible details between the phases "START OF LEGAL RECEIPT" and "END OF LEGAL RECEIPT":

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.

4. Tax reference code.
5. Tax office which assesses the owner/user of the inland-revenue approved electronic register.
6. Identification number of the inland-revenue approved register, where there are more than one inland-revenue approved registers in the same outlet.
7. Daily serial number of the legal revenue receipt.
8. Time and date the receipt was generated.
9. Details of the transaction, as provided for in the current Code of Tax Books and Records.
10. At least one line for each item, stating the name/description, quantity and value of the item.
11. The corresponding VAT rate in numbers (e.g. 4%, 8%, 18%, 36% or 0%), to the right of the value of the item.
12. The total amount of the transaction (NB: the total amount of the transaction does not apply to inland-revenue approved cash registers which operate on restaurant programmes).
13. The registration number of the inland-revenue approved register.

2.26.1.3. The amounts which refer to the value of the items transacted (unit prices) and VAT, and the results of interim calculations shall be shown to at least two decimal places. The final amount payable on the transaction shall be rounded to two decimal places and shown to two decimal places exactly.

2.26.1.4. Apart from the above details, the content of the legal revenue receipt may differ from the relevant provisions of the Code of Tax Books and Records depending on the specific application of the inland-revenue approved electronic register.

2.26.2. Printing – content of "Z" daily transaction record

2.26.2.1. Inland-revenue approved electronic registers must be designed to generate a "Z" daily transaction record, even if no daily transaction has taken place and the daily running totals in the working memory are zero.

2.26.2.2. It is prohibited to somehow prevent the "Z" daily transaction record from being generated, which is why the software of the inland-revenue approved electronic register shall not require any input/keying or any password in order to generate the "Z" daily transaction record.

2.26.2.3. The information printed on the "Z" daily transaction record shall be contained between the phrases "START OF LEGAL RECEIPT" and "END OF LEGAL RECEIPT". This information shall be as follows:

1. Surname, forename and father's name or trading name of the businessman or business.
2. Address.
3. Profession/activity.
4. Tax reference number.
5. Tax office which assesses the owner/user of the inland-revenue approved electronic register.

6. The heading "'Z" daily transaction record".
7. The serial number of the "Z" daily transaction record.
8. The identification number of the inland-revenue approved register, where there are more than one inland-revenue approved registers in the same outlet (e.g. 1, 2 etc.).
9. The time and date the "Z" daily transaction record was generated.
10. The daily running and cumulative totals and, following all daily transactions:
 - i. four (4) amounts in VAT, one for each of the A, B, C and D VAT rates (4%, 8 %, 18% and 36%);
 - ii. total gross detaxed revenue (net of VAT) corresponding to VAT rates A+B+C+D (4%, 8%, 18% and 36%);
 - iii. total zero-rated (rate E) revenue;
 - iv. any reports from the tax data memory since the previous (last) "Z" daily transaction record was generated, stating:
 - o the number of revenue receipts generated for the day;
 - o changes to VAT prices (in detail from ... to ...);
 - o discounts, mark ups, changes, corrections;
 - o number of working memory errors (CMOS errors);
 - o name changes (in detail from... to ...);
 - o number of printer disconnections;
 - o number of "interventions" by authorised engineer.
11. The reports from the tax data memory from when the inland-revenue approved electronic register was commissioned, including the current daily transactions, stating :
 - i. the running VAT totals (one for each VAT rate);
 - ii. total gross detaxed revenue (net of VAT) from when the inland-revenue approved electronic register was commissioned, distinguishing between zero-rated and non-zero rated revenue;
 - iii. number of revenue receipts generated;
 - iv. total number of VAT rate changes;
 - v. total number of working memory errors (CMOS errors);
 - vi. total number of name changes;
 - vii. total number of spontaneous printer disconnections;
 - viii. number of "interventions" by authorised engineer.
12. The registration number of the inland-revenue approved register.

2.26.2.4. Where goods/categories are used, the quantities and corresponding amounts must be printed for each category in a special section of the "Z" daily transaction record.

2.26.3. Periodic detailed tax data memory report

2.26.3.1. It must be possible to read and print the content of the tax data memory at all times by selecting any calendar period (from.....to) or by selecting two different "Z" daily transaction record numbers.

2.26.3.2. This record is for information purposes and, as such, is entitled "Illegal receipt – prosecutable offence". The detailed tax data memory report shall contain the following:

1. Surname, forename and father's name or trading name of the businessman or business.
2. Address.
3. Profession/activity.
4. Tax reference number.
5. Tax office which assesses the owner/user of the inland-revenue approved electronic register.
6. The heading "Detailed tax data memory report".
7. The identification number of the inland-revenue approved register, where there are more than one inland-revenue approved registers in the same outlet.
8. The time and date the "Z" daily transaction record was generated.
9. For each "Z" daily transaction record:
 - the serial number of the "Z" daily transaction record and the date it was generated;
 - the amounts in VAT for the day covered by the "Z" daily transaction record in question (one for each rate);
 - total gross detaxed revenue (net of VAT) for the day covered by the "Z" daily transaction record in question, distinguishing between zero-rated and non-zero rated revenue;
 - number of revenue receipts generated for the day covered by the "Z" daily transaction record in question;
 - number of VAT rate changes for the day covered by the "Z" daily transaction record in question;
 - number of working memory errors (CMOS errors) for the day covered by the "Z" daily transaction record in question;
 - the number of name changes for the day covered by the "Z" daily transaction record in question;
 - number of spontaneous printer connections for the day covered by the "Z" daily transaction record in question;
 - number of "interventions" by the authorised engineer.
10. The inland-revenue approved electronic register tax data memory reports for the period in question, stating:
 - the running VAT totals (one for each VAT rate);
 - total gross detaxed revenue (net of VAT), distinguishing between zero-rated and non-zero rated revenue;
 - number of revenue receipts issued;
 - total number of VAT rate changes;
 - total number of working memory errors (CMOS errors);
 - total number of name changes;
 - total number of spontaneous printer disconnections;
 - total number of "interventions" by authorised engineer.
11. The registration number of the inland-revenue approved register.

2.26.4. Periodic summary tax data memory report

2.26.4.1. It must be possible to read and print a summary report of the content of the tax data memory at all times by selecting any calendar period (from.....to) or by selecting two different "Z" daily transaction record numbers.

2.26.4.2. This record is for information purposes and, as such, is entitled "Illegal receipt – prosecutable offence". The summary tax data memory report shall contain the following:

1. Surname, forename and father's name or trading name of the businessman or business.
2. Address.
3. Profession/activity.
4. Tax reference number.
5. Tax office which assesses the owner/user of the inland-revenue approved electronic register.
6. The heading "Summary tax data memory report".
7. The identification number of the inland-revenue approved register, where there are more than one inland-revenue approved registers in the same outlet.
8. The time and date the "Z" daily transaction record was generated.
9. The inland-revenue approved electronic register tax data memory reports for the period in question, stating:
 - the running VAT totals (one for each VAT rate);
 - total gross detaxed revenue (net of VAT), distinguishing between zero-rated and non-zero rated revenue;
 - number of revenue receipts generated;
 - total number of VAT rate changes;
 - total number of working memory errors (CMOS errors);
 - total number of name changes;
 - total number of spontaneous printer disconnections;
 - total number of "interventions" by authorised engineer.
10. The registration number of the inland-revenue approved register.

2.26.5. Other information records (X records etc.).

2.26.5.1. The printer used for legal receipts must print the words "ILLEGAL RECEIPT – PROSECUTABLE OFFENCE" in clearly legible form on any other information records generated by the inland-revenue approved electronic register.

2.26.5.2. Inland-revenue approved electronic registers shall have the facility to generate detailed "X" records of the day's sales for each item and for each category of goods. This record is known as the "daily item record" and contains full details of each item, the quantities sold and the amounts collected for each item and category since the previous "Z" daily transaction record was generated (up to the point at which the "X" record is generated).

2.26.5.3. The inland-revenue approved electronic register shall have the facility to print numbers consisting of an integer part at least seven digits long, divided into sets of three digits, starting from the lowest-valued digit, and a decimal part with exactly two decimal digits, divided from the integer part by a full stop, in order to report the general totals for the day, for the calendar period and from when the inland-revenue approved electronic register was commissioned on the "Z" daily transaction records and other "X" records (e.g. 9,999,999.99).

2.27. Other functions

2.27.1 Tickets

Inland-revenue approved electronic registers may include a ticket management function, in which case:

2.27.1.1. The ticket shall function as advance collection of the sum on the receipt. This function may be predetermined and designed into the software of the inland-revenue approved electronic register or it may require special programming by the operator (e.g. keystroke or combination of keystrokes) for each item.

2.27.1.2. In the first instance, this facility shall be clearly stated in the instruction and maintenance manual. In the second instance, reference shall be made in the manuals in question to the proper way for the operator to use the ticket function. The ticket function differs, in this respect, from the discount on the sub-total.

2.27.1.3. There must be no facility to subtract the value of the ticket(s) from a specific item or VAT category. This value must be subtracted individually from all items on the receipt generated.

2.27.1.4. The total daily amount collected from tickets and the total number of tickets must appear on the "Z" daily transaction record.

2.27.2. Coupons

Inland-revenue approved electronic registers may include a discount coupon function, in which case:

2.27.2.1. Coupons shall be construed as a discount on a specific item, rather than on the value of the total or sub-total of various items. Discount coupons cannot be used after the sub-total except as a normal discount (fixed or percentage of sub-total) which must be allocated in proportion to all items and corresponding VAT rates.

2.27.2.2. The total daily amount from coupons and the total number of coupons must appear on the "Z" daily transaction record.

2.27.3. Cash functions

2.27.3.1. Withdrawals against

Inland-revenue approved electronic registers shall have the facility to handle and record "withdrawals against" of monies from the register by the operator.

2.27.3.2. Deposits against

Inland-revenue approved electronic registers shall have the facility to handle and record "deposits against" of monies in the cash register by the operator (collection in the cash register of monies other than from sales of goods or the provision of services).

2.27.3.3. The daily totals of withdrawals against and deposits against must appear in a special section on the "Z" daily transaction record.

2.28 Tax data memory read-out port

2.28.1. Inland-revenue approved electronic registers shall have a serial port (RS232) for reading the information in the tax data memory. The Committee shall check the read-out of the content of the tax data memory via the serial port from a PC during the approval procedure for the inland-revenue approved electronic register.

2.28.2. The cable connecting the serial port to a PC and the PC software used to read the tax data memory via the serial port shall be submitted to the Committee during the approval procedure. The accompanying service and repair log shall contain a detailed description of how to operate the read-out function.

2.28.3. This software shall have the facility to create in the PC on which it is installed an electronic file in simple Greek text format (simple readable E/AOT-928), the content of which is identical to that of the corresponding print-out of the detailed tax data memory report from the printer used by the inland-revenue approved electronic register to print legal receipts.

2.28.4. The cable connecting the serial port to the PC and a copy of this software on a suitable medium shall form an integral part of the equipment of the inland-revenue approved electronic register and shall be handed over to each new owner/user of the inland-revenue approved electronic register by the vendor thereof.

2.28.5. The owner/user of the inland-revenue approved electronic register shall be responsible for keeping the cable and this software and shall make it available to the auditing authorities as and when requested to do so.

3. Inland-revenue approved electronic register printing mechanism

3.1. Legal receipt printer

3.1.1. The legal receipt printer shall mean the printing system of the inland-revenue approved electronic register used to generate legal receipts:

- revenue receipts
- "Z" daily transaction records

and to print other information records (e.g. tax data memory reports etc.), as described in the relevant paragraphs herein.

3.1.2. All records shall be generated by the legal receipt printer in Greek, unless the Code of Tax Books and Records stipulates otherwise in special cases.

3.2 Technical properties of legal receipt printer

3.2.1. Impact, thermal or ink-jet printers shall be used for legal receipts and must print Greek (mandatory) and Latin (optional) characters, together with numbers and special characters.

3.2.2. Manufacturers/importers of thermal printers and their authorised distributors shall be responsible for informing users of the specific conditions under which copies or file records on thermal paper must be stored in order to ensure they are legible for the entire period for which they must be retained in accordance with the provisions of the Code of Tax Books and Records. The relevant instructions shall also be included in the service and repair log and instruction manual.

3.2.3. The printing mechanism shall be designed for constant use and must be guaranteed for 40,000,000 characters.

3.2.4. Printed characters shall be $\geq 2.5\text{mm}$ high and $\geq 1.2\text{mm}$ wide. They must be uniform, clear and easy to read. Each printed character must be clearly printed at all points.

3.2.5. The printing speed shall be at least 2 lines per second for printing 16 columns per line. The printing width shall be at least 16 columns of alphanumeric characters, including the spaces between them.

3.2.6. The final specimen of the Greek characters produced by the printing system shall be checked for the purpose of type approval of the cash register.

3.2.7. The reliability of the drivers used in the printer of the inland-revenue approved electronic register shall be guaranteed and a detailed description of them and their properties shall be provided as and when requested by the Ministry of Finance.

3.3 Printer disconnections

Any spontaneous disconnection of the printer while the inland-revenue approved electronic register is powered up shall be detected, recorded in the tax memory as a "printer disconnection", numbered as it reoccurs and notified in an on-screen message. In addition, all functions of the inland-revenue approved electronic register shall cease and it shall only be restored to working order following intervention by an authorised engineer.

3.4. Generating and filing copies of records issued by inland-revenue approved electronic registers

Copies of all records generated by inland-revenue approved electronic registers shall be generated and kept using one of the following methods:

- a) by using a dual printing system;
- b) by storing copies in electronic format.

4. Dual printing system

4.1. An appropriate printing system shall be used which ensures that an original and a copy are printed (e.g. using an appropriate printing mechanism with two rolls of paper).

4.2. The printing system shall ensure that the details printed on the original and on the copy are absolutely identical.

4.3. The properties of and specifications for the printer or printers used in the dual printing system shall be as stipulated in Section 3 above.

5. Special requirements and technical/operational specifications for inland-revenue approved electronic registers which store copies of generated records in electronic format

5.1. Inland-revenue approved electronic registers which store records in electronic format

5.1.1 Records generated may be stored electronically rather than using a dual printing system for generating and keeping copies of records generated by inland-revenue approved electronic registers.

5.1.2. Inland-revenue approved electronic registers which store generated records in electronic format shall qualify as inland-revenue approved electronic registers with enhanced facilities.

5.2. Writing daily records to temporary daily record memory

5.2.1. All records ("legal receipts" and all other records) generated by inland-revenue approved electronic registers during the course of the day (between generation of the previous "Z" daily transaction record and generation of the next "Z" daily transaction record) shall be written to the temporary daily record memory.

5.2.2. Each record shall be written to the temporary daily record memory as and when it is generated.

5.2.3. More importantly, all copies of "legal receipts" written to the temporary daily record memory shall be recorded by replacing the words "legal receipt" with the phrase "legal receipt – copy" (in the same place).

5.3. Temporary daily record memory

5.3.1. The temporary daily record memory shall be an EPROM or flash EPROM type memory or compatible and must, in all cases, store its data independently of any integrated or outside power source. This memory shall either be integrated securely inside the inland-revenue approved electronic register or shall be plugged into/attached to it.

5.3.2. Attached temporary daily record memory

5.3.2.1. If the temporary daily record memory is plugged into/attached to the inland-revenue approved electronic register, the function in the inland-revenue approved electronic register which generates legal receipts shall be interrupted immediately if it is removed from the body of the inland-revenue approved electronic register.

5.3.2.2. This interruption shall be recorded in the tax data memory, together with the time and date of the interruption, and shall be registered by an on-screen message or audible alarm, accompanied by a print-out giving the details of the owner/user of the inland-revenue approved electronic register, the words "temporary daily record memory removed *** machine down", the time and date and the registration number of the inland-revenue approved electronic register.

5.3.2.3. This print-out shall not be written to the temporary daily record memory. The inland-revenue approved electronic register shall only be restored to working order once the temporary daily record memory has been plugged into/reconnected to the body of the inland-revenue approved electronic register to which it belongs.

5.4. Daily electronic file report

It must be possible throughout the period between two "Z" daily transaction records to instruct the software of the inland-revenue approved electronic register to print the details/records stored in the temporary daily record memory from the integrated printer. This special "electronic file report" shall not be stored in the temporary daily record memory.

5.5. "Signing" daily data and generating daily data record

5.5.1. As soon as the "Z" daily transaction record has been generated, the data in the temporary daily record memory shall be unequivocally certified by creating a special "signature" number using the standard SHA-1 algorithm.

5.5.2. The special "signature" number created as soon as the "Z" daily transaction record has been generated and the relevant data have been

written to the tax data memory shall be written to the tax data memory as a special entry, together with the time and date, and printed on a special daily data signature record containing the number itself, the details of the owner/user of the inland-revenue approved cash register, the words "daily data signature record", the time and date and the registration number of the inland-revenue approved electronic register.

5.5.3. The daily data signature record shall be generated automatically (without any form of intervention by the operator of the inland-revenue approved electronic register) as soon as the "Z" daily transaction record has been generated. It shall form an integral part of this print-out and shall not be stored in the temporary daily record memory.

5.6. Daily electronic record transfer

5.6.1. General

5.6.1.1. Once the daily data signature record has been generated by entering appropriate instructions, the electronic file of copy records stored and the corresponding daily data signature record shall be transferred from the temporary daily record memory to a suitable electronic, magnetic or optical storage medium on a PC for permanent storage and filing.

5.6.1.2. The transfer shall be effected:

- a) via an integrated special data transfer port connection. The special data transfer port connecting the inland-revenue approved electronic register to the PC must be a unique, dedicated port stipulated by the manufacturer/importer of the inland-revenue approved electronic register as the special data transfer port and must be marked as such on or next to the port. The special data transfer port may be the same as the serial port of the inland-revenue approved electronic register used to read the tax data memory or the special data communications port (if the inland-revenue approved electronic register is an automatic financial processing unit and the system connected to the unit via the special data communications port is a computer);
- b) by disconnecting the temporary daily record memory (if it is plugged in/attached) and connecting it to a suitable socket on the PC which can read and transfer the data to a magnetic or optical storage medium.

5.6.2. Unsuccessful transfer

5.6.2.1. If the transfer is unsuccessful, the procedure shall be repeated until successful transfer is finally achieved, unless there is a malfunction, in which case, following appropriate instruction by the operator, the incident shall be numbered, written as a special entry in the tax data memory, together with the time and date, and printed on a special daily electronic data transfer record which includes the daily record signature number, the details of the owner/user of the inland-revenue approved cash register, the words

"unsuccessful daily record electronic transfer – error", the time and date and the registration number of the inland-revenue approved electronic register.

5.6.2.2. The "unsuccessful daily record electronic transfer – error" record shall be generated, by appropriate operator instruction, as soon as the "Z" daily transaction record and daily data signature record have been generated and shall not be stored in the temporary daily record memory.

5.6.2.3. No records shall be generated until such time as the error has been restored by an authorised engineer. Once the error has been restored, the transfer procedure shall be repeated until such time as the transfer has been successfully completed.

5.6.3. Confirmation of successful transfer

5.6.3.1. Successful completion and transfer of the details/records stored in the temporary daily record memory and the corresponding digital signature file to an electronic, magnetic or optical storage medium shall be confirmed on the responsibility of the owner of the inland-revenue approved electronic register, written to the tax data memory as a special entry, together with the time and date, and printed on a special daily electronic transfer record which includes the daily record signature number, the details of the owner of the inland-revenue approved electronic register, the words "confirmation of successful daily electronic transfer at owner's responsibility", the time and date and the registration number of the inland-revenue approved electronic register.

5.6.3.2. The "successful daily electronic transfer" record shall be generated as soon as the "Z" daily transaction record and the daily data signature record have been generated and shall not be stored in the temporary daily record memory.

5.6.3.3. No other function/operation of the inland-revenue approved electronic register shall be allowed until such time as successful or unsuccessful data transfer has been confirmed, other than the operations required to effect the daily record electronic transfer and generate the relevant record.

5.6.3.4. Once successful data transfer has been confirmed, the information/records in the temporary daily record memory shall be deleted so that they cannot be reused.

5.7. Storing electronic digital signature files

5.7.1. Electronic calendar file with electronic signature

5.7.1.1. Once the transfer has been successfully completed, the electronic files stored on permanent magnetic or optical medium on the computer shall be in the form of simple readable text (ELOT-928).

5.7.1.2. The first file shall be the detailed electronic file of all daily records generated (since the previous "Z" daily transaction record). The name of this

file shall be formatted as follows: a) 10- or 11-digit registration number of the inland-revenue approved electronic register from which it originates (2- or 3-letter approval code + 8-digit production number with no intervening gaps); b) the 4-digit number of the corresponding "Z" daily transaction record; c) the 6-digit date on which it was generated/written as follows: YYMMDD, where YY is the year, MM the month and DD the day; d) an underscore symbol ("_"), followed by the Latin code letter "a" and the extension ".txt" indicating the type of file (simple readable ELOT-928).

5.7.1.3. The second file shall be the electronic digital signature file for all the day's records generated. The name of this file shall be formatted as follows: a) 10 or 11-digit registration number of the inland-revenue approved electronic register from which it originates (2- or 3-letter approval code + 8-digit production number with no intervening gaps); b) the 4-digit number of the corresponding "Z" daily transaction record; c) the 6-digit date on which it was generated/written as follows: YYMMDD, where YY is the year, MM the month and DD the day; d) an underscore symbol ("_"), followed by the Latin code letter "b" and the extension ".txt" indicating the type of file (simple readable ELOT-928).

5.7.1.4. This second file shall only record the sequence of 40 hexadecimal ELOT-928 characters of the corresponding digital signature (numbers and capital Latin letters A...F only).

5.7.1.5. Alternatively, if the software of the PC operating system cannot handle long file names, the corresponding directories and sub-directories may be used in lieu of the individual sections (e.g. inland-revenue approved cash register registration number, approval code, "Z" daily transaction record serial number etc.) in order to distinguish each file, in which case this full path name shall qualify as the name of each file.

5.7.2. Using specific codes/code pages

The standard position/order of characters/symbols (ELOT-928) shall be followed when formatting the electronic signature on the daily data, irrespective of how the symbols and characters printed are presented inside the inland-revenue approved electronic register.

5.7.3. Special characters/formatting control characters

5.7.3.1. Any special text formatting characters on the print-out of records from the inland-revenue approved electronic register (e.g. bold, double height, double width etc.) not used to format the electronic signature shall not be sent.

5.7.3.2. All "signed" characters/symbols shall be sent without exception so that the characters and number of lines of text are identical.

5.7.3.3. The appearance and formatting (bold, double height, line lengths etc.) of the text which emerges (is printed) from the files stored permanently on the

PC need not be identical to the records printed out by the inland-revenue approved electronic register.

5.7.3.4 Use of graphics/images: if advertising graphics and images are used when printing records from inland-revenue approved electronic registers, the image/graphics data shall be replaced by the word "graphic" in square brackets when formatting the electronic signature.

5.7.4. Mandatory storage of electronic files on PC

5.7.4.1. Each day's stored files (of copies of records and corresponding daily data signature records) shall be stored for the period of time stipulated in the provisions of the Code of Tax Books and Records, on the sole responsibility of the owner of the inland-revenue approved electronic register and the person responsible for the stored files. These files must be immediately accessible and readable on demand by the inland revenue and every facility and means (media, equipment etc.) needed in order to transfer them to another personal computer and print and verify them shall be provided.

5.7.4.2. Any loss or corruption of these files shall attract the sanctions for which provision is made in the relevant provisions of the Code of Tax Books and Records.

5.7.4.3. The authenticity of origin, data integrity and readability of these files shall be protected throughout the period of storage.

5.8. Reading the tax data memory

5.8.1. Tax data memory report

The procedure for generating and the format of the detailed or summary tax data memory report are generally as provided for in paragraphs 2.26.3 and 2.26.4 above. In addition, the symbol sequence of the special number of the daily data electronic digital "signature" must be printed in each section of the daily data (for every "Z" daily transaction record).

An incident message alone, together with the corresponding time and date, may be recorded in the temporary daily record memory, in lieu of the entire content of the detailed or summary tax data report.

5.8.2 Electronic digital signature report

5.8.2.1. It must be possible at all times to print a special report of the electronic digital signatures stored in the tax data memory, by selecting any calendar period (from.....to) or by selecting two different "Z" daily transaction record numbers (from "Z" daily transaction record.....to "Z" daily transaction record).

5.8.2.2. No entries shall be made in the tax data memory during printing. This report shall include the details of the owner/user of the inland-revenue approved register, the words "electronic digital signature report ", the time and

date and the registration number of the inland-revenue approved electronic register.

5.9. Errors

5.9.1. CMOS error

5.9.1.1 Whenever a CMOS error occurs and is handled as provided for herein, inland-revenue approved electronic registers which store generated records electronically must in all cases retain the corresponding running totals (amounts, legal receipts etc.) from the daily data totalled up to that point in the temporary daily record memory. This applies to:

1. total rate A VAT (4%);
2. total rate B VAT (8%);
3. total rate C VAT (18%);
4. total rate D VAT (36%);
5. total revenue with VAT A+B+C+D (4% + 8% + 18% + 36%);
6. total rate E (zero-rated) revenue;
7. number of day's legal receipts;
8. any other totals (discounts, cancellations, changes, returns, interventions by engineer etc.).

5.9.1.2. These data shall appear in a special separate section at the beginning of the "Z" daily transaction record, when that record is generated, together with the words "CMOS ERROR – DATA STORED FROM PREVIOUS "Z" DAILY TRANSACTION RECORD" and shall be totalled in order to obtain the corresponding final totals for the day.

5.9.2. Error in temporary daily record memory

5.9.2.1. Any communication error between the inland-revenue approved electronic register and the temporary daily record memory shall immediately interrupt the function to generate records in the inland-revenue approved electronic register.

5.9.2.2. The interruption shall be registered by an on-screen message and audible alarm, accompanied by a print-out and an entry in the tax data memory with the time, date and the words "UNABLE TO COMMUNICATE WITH TEMPORARY DAILY RECORD MEMORY – ERROR".

5.9.2.3. The print-out of this record shall not be recorded in the temporary daily record memory. The inland-revenue approved electronic register shall be restored to working order only once this error has been rectified.

5.9.2.4. In the unlikely event that the temporary daily record memory malfunctions and the data/records stored in it cannot be read, the manufacturer/importer shall draft a special fully documented technical report, a copy of which shall be filed immediately both with the local tax office and the relevant Department of Inland-revenue approved cash registers and systems

at the Directorate of Tax Books and Records so that the Committee responsible can be notified at once and the case in question and the implications of it can be examined immediately.

5.9.2.5. The inability to read the temporary daily record memory shall be limited to 3‰ (three per mille) of all inland-revenue approved electronic registers of the same type/model marketed.

5.10. Temporary daily record memory full

5.10.1. The software of the inland-revenue approved electronic register shall be able to detect if the temporary daily record memory is almost full.

5.10.2. The average space taken up by each record stored shall be calculated constantly (when each record is generated) and checked against the free memory space, in order to determine if the temporary daily record memory is almost full.

5.10.3. If the remaining space is found to be smaller than the average record size, the software of the inland-revenue approved electronic register must warn the operator of the inland-revenue approved electronic register accordingly, with an appropriate on-screen message and audible alarm.

5.10.4. If the operator proceeds nonetheless to generate a record, then:

- a) if it takes up less space than the free space remaining in the temporary daily record memory, generation of the record shall be completed normally with the corresponding entry in the memory and the procedure for determining if the memory is almost full and the relevant on-screen message and audible alarm shall be repeated as described in the preceding paragraph;
- b) if there is less free space remaining in the temporary daily record than that required for the record being generated and the record cannot therefore be written to the memory, the software of the inland-revenue approved electronic register shall automatically stop generating the record, which shall not therefore be written to the temporary daily record memory, and shall record the following message on the record being generated: "RECORD INTERRUPTED AND CANCELLED – TEMPORARY DAILY RECORD MEMORY FULL *** NO RECEIPT ***". The operator of the inland-revenue approved electronic register shall be informed with an appropriate on-screen message and audible alarm.

5.10.5. The only functions allowed in case b) above are:

- the procedure for generating the "Z" daily transaction record;
- the procedure for generating the daily data signature record and
- transfer of the data/records from the temporary daily record memory to an electronic, magnetic or optical storage medium on a personal computer for permanent storage, as described above.

5.11. Procedure for auditing stored data integrity

5.11.1. The auditee shall provide for immediate use any means and equipment required in order for the auditing authorities to conduct their audit.

5.11.2. The audit shall include the following:

- i. reading/printing a periodic tax data memory report for the period (or day) to be audited and locating the corresponding digital signatures recorded for the day ("Z" daily transaction records). Alternatively, an electronic digital data read-out record may be generated;
- ii. locating and accessing the specific files to be audited;
- iii. printing and reading these files for each day ("Z" daily transaction records);
- iv. transferring these files to a personal computer of the auditing authorities' choice (or in their possession).
The auditee shall:
 - provide copies of the files to be audited on an appropriate medium (e.g. floppy disk, CD etc.);
 - confirm and accept that they are the same as those read and printed under step (iii) above;
- v. executing a programme on a personal computer of the auditing authorities' choice, in order to create an electronic digital signature (using the SHA-1 algorithm) on the data in the electronic file of all "Z" daily transaction records generated ("....._a.txt");
- vi. comparing the electronic digital signature just created with that which already exists on the corresponding file audited ("....._b.txt") and with that located from the periodic read-out/print-out of the tax data memory under step (i).

6. Power supply parameters for inland-revenue approved electronic registers

This section shall not apply to portable inland-revenue approved electronic register, the specifications for the power supply of which are described in Section 7 below.

6.1. Power supply

6.1.1. Inland-revenue approved electronic registers shall be designed to operate on a single-phase AC power grid with the following parameters:

- Voltage: 230V \pm 10%.
- Frequency 50Hz \pm 5%.

The 230V circuit insulation shall be at least 20M Ω in relation to earth under a constant 500V supply.

6.1.2. The power supply arrangements shall form a basic component of the inland-revenue approved electronic register. The power circuits shall be fitted with appropriate filters to take out stray currents and prevent interference on radio frequencies.

6.1.3. The power supply arrangements shall comply with European regulations on all points not specifically referred to in the present technical specifications.

6.1.4. Measures shall be taken in order to prevent electromagnetic interference from the operation of inland-revenue approved electronic registers (mains interference, radiated interference). The specific levels shall be stated by the manufacturer and confirmed by the Committee.

6.1.5. Inland-revenue approved electronic registers shall be designed, from the point of view of safety, in accordance with current European standards.

6.2. Power consumption

The power consumption in the following states must be stated in the instruction manual for the inland-revenue approved electronic register:

- when the inland-revenue approved electronic register is "ON";
- when the inland-revenue approved electronic register is carrying out calculations;
- when the inland-revenue approved electronic register is printing.

6.3. Protection from power surges

6.3.1. Inland-revenue approved electronic registers shall be protected against voltage and current surges caused either by temporary phenomena or by lightning loads on the electricity supply grid.

6.3.2. The following specifications shall be met for the purpose of type approval of inland-revenue approved electronic registers:

- maximum surge voltage in feed cables 600V;
- duration of surge front = 1.2 μ s \pm 30%.
- duration of surge half-width = 50 μ s \pm 20%.
- input impedance \leq 20 Ω .

6.3.3. There must be no errors in the inland-revenue approved electronic register during tests to check the above specifications, nor must there be any screen or printing errors.

6.4. Electrostatic protection

6.4.1. Direct electrostatic evacuation

6.4.1.1. Direct electrostatic discharge means the discharge created between the discharge electrode and the inland-revenue approved electronic register.

6.4.1.2. Experimental tests shall be carried out under the following conditions for the purpose of type approval of the inland-revenue approved electronic register:

- discharge voltage: 4000V;
- capacity of capacity condenser: 150pF;
- discharge resistance: 330Ω;
- facility to create isolated and successive direct discharges with no limit on the time between two direct discharges.

6.4.1.3. At least 100 test direct electrostatic discharges shall be carried out from each of the two polarities over the points at which the operator may come into contact with the inland-revenue approved electronic register. The time between two discharges shall be at the discretion of the agency which conducts the experimental tests.

6.4.2. Indirect electrostatic discharge

6.4.2.1. Indirect electrostatic discharge means the discharge created between the discharge electrode and various points which do not belong to the inland-revenue approved electronic register.

6.4.2.2. Experimental tests shall be carried out under the following conditions for the purpose of type approval of the inland-revenue approved electronic register:

- discharge voltage: 4000V;
- capacity of capacity condenser: 150pF;
- discharge resistance: 330Ω;
- facility to create isolated and successive indirect discharges with no limit on the time between two direct discharges.

6.4.2.3. At least 100 test indirect electrostatic discharges shall be carried out from each of the two polarities on the direct metal casing of the inland-revenue approved electronic register or on a metal plate of at least equal dimensions to the inland-revenue approved electronic register placed beneath the inland-revenue approved electronic register with 1mm thick insulation in between.

6.4.3. Arc discharge

6.4.3.1. Arc discharge means the discharge created between an air layer between the discharge electrode and various points on the inland-revenue approved electronic register or its environment.

6.4.3.2. Experimental tests shall be carried out under the following conditions for the purpose of type approval of the inland-revenue approved electronic register:

- discharge voltage: 4000V;
- capacity of capacity condenser: 150pF;
- discharge resistance: 330Ω;
- facility to create isolated and successive arc discharges without any limit on the time between successive discharges.

6.4.3.3. At least 100 arc discharges shall be carried out from each of the two polarities at various points on the inland-revenue approved electronic register. An equal number shall be carried out on the direct metal casing or on a metal plate of at least equal dimensions to the inland-revenue approved electronic register with 1mm thick insulation in between.

6.4.4. Requirements during electrostatic discharge tests

6.4.4.1. The basic objective of experimental tests with electrostatic discharges is to establish that the data stored in the memories are not corrupted and the inland-revenue approved electronic register operates normally after each test, once all the specified electrostatic discharges have been imposed.

6.4.4.2. No screen or printing errors shall occur during arc discharges.

6.4.4.3. Screen or printing errors may occur during direct and indirect electrostatic discharges (and only then).

6.5. Environmental conditions

6.5.1. Inland-revenue approved electronic registers shall function without malfunction under the following environmental conditions:

- ambient temperature: 0°C to +45°C;
- relative humidity: 20% to 80%.

6.5.2. Experimental tests shall be carried out under three different environmental states for the purpose of type approval of inland-revenue approved registers. The register being tested shall not present any operational, data storage, screen, printing or similar malfunctions during testing in accordance with the following diagram:

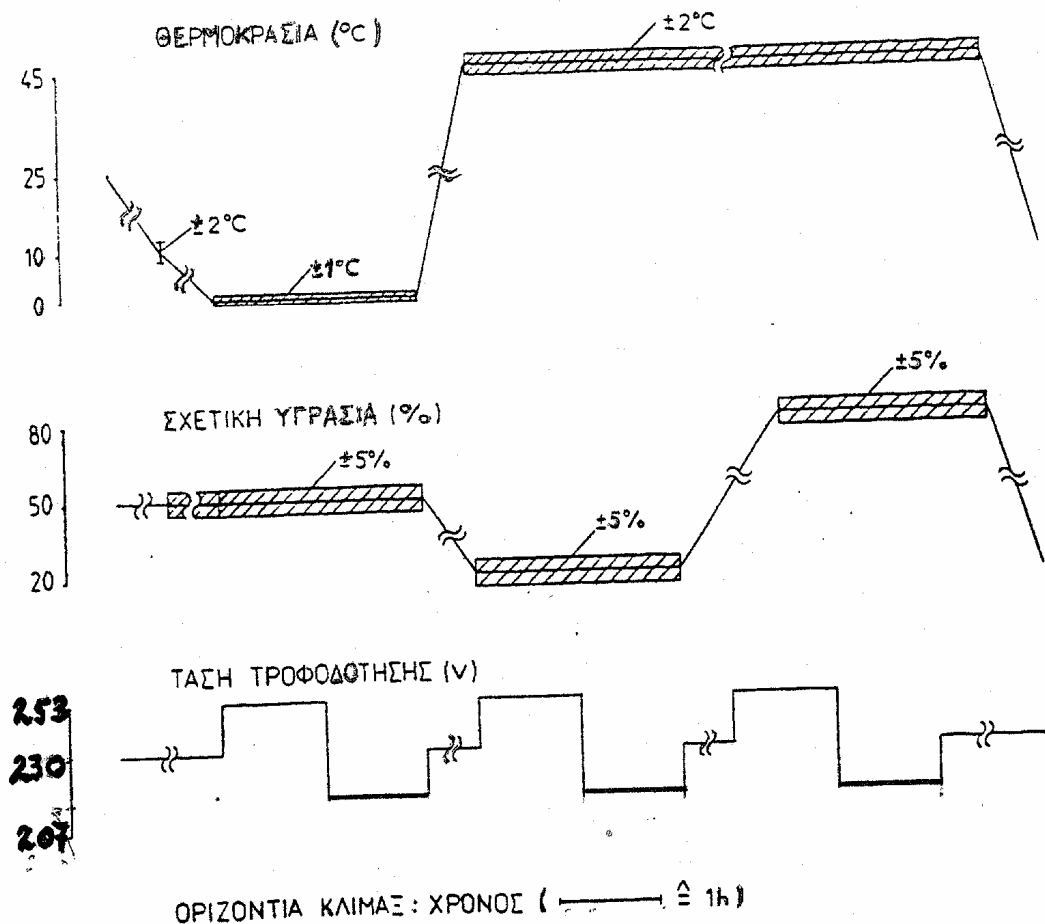


Diagram:
 Temperature
 Relative humidity
 Supply voltage
 y-scale: time

6.5.3. The test sequence shall be initialised by placing the inland-revenue approved electronic register in the test chamber under the following start-up conditions:

- temperature $+10^{\circ}\text{C} \pm 2^{\circ}\text{C}$
- relative humidity $50\% \pm 5\%$ and
- powering at nominal operating voltage (230V).

6.5.4. The required environmental state shall then be created in the chamber, as specified for each test, for the time required for each test. The duration of the test shall be measured from the point at which the conditions are met.

6.5.5. First environmental test conditions

- Test temperature: $0^{\circ}\text{C} \pm 1^{\circ}\text{C}$.
- Relative humidity: $50\% \pm 5\%$.
- Duration of test: 2 hours.

- Supply voltage increased by 10% of the nominal voltage for one hour and reduced by 10% of the nominal voltage for a further hour.

6.5.6. Second environmental test conditions

- Test temperature: $45^{\circ}\text{C} \pm 2^{\circ}\text{C}$.
- Relative humidity: $20\% \pm 5\%$.
- Duration of test: 2 hours.
- Supply voltage increased by 10% of the nominal voltage for one hour and reduced by 10% of the nominal voltage for a further hour.

6.5.7. Third environmental test conditions

- Test temperature: $45^{\circ}\text{C} \pm 2^{\circ}\text{C}$.
- Relative humidity: $80\% \pm 5\%$.
- Duration of test: 2 hours.
- Supply voltage increased by 10% of the nominal voltage for one hour and reduced by 10% of the nominal voltage for a further hour.

6.5.8. Requirements during environmental conditions

6.5.8.1. All operational parameters, such as correct data storage in the tax data memory, programme memory and working memory, shall be checked at the end of each test. All other functions of the cash register, such as correct screen display, correct printing, correct microprocessor operation etc., shall also be checked.

6.5.8.2. The inland-revenue approved electronic register shall be switched on at the nominal voltage (230V) and at a supply frequency of 50Hz +5% at the end of the third test and five records which meet the specifications for a "Z" daily transaction record shall be generated. The supply frequency shall then be reduced to 50Hz -5% and a further five records shall be generated as before.

6.5.8.3. There must be no irregularity in data storage, screen display, printing or in the functioning of the inland-revenue approved electronic register or its systems or structural elements under any circumstances.

6.5.8.4. The MTBF of the inland-revenue approved electronic register must not increase under the environmental conditions specified for the above tests.

7. Power supply parameters for portable inland-revenue approved electronic registers

This section shall apply solely to the power supply parameters for portable inland-revenue approved electronic registers.

7.1. Power supply

The electricity required to operate portable inland-revenue approved electronic registers shall be supplied by an integrated battery or by a constant external source (12 V or 24 V DC). Portable inland-revenue approved electronic registers designed to operate outside without any permanent connection to an external power source must have an integrated battery.

7.1.1. Integrated battery in portable inland-revenue approved electronic registers

7.1.1.1. The battery integrated into inland-revenue approved electronic registers must be chargeable at a maximum voltage of 24V DC and must be able to provide sufficient power to generate 480 15-line records with 16 characters per line for a period of eight hours.

7.1.1.2. Portable inland-revenue approved electronic registers shall have a special instrument which warns when the battery is almost flat.

7.1.1.3. This instrument shall generate a visual/audible alarm when the battery is almost flat (when there is sufficient power left to generate at least 120 15-line records with 16 characters per line).

7.1.2 External 12 or 24 V DC power source for portable inland-revenue approved electronic registers

Portable inland-revenue approved electronic registers shall have a suitable socket so that they can operate on an external 12 or 24 V DC power source.

7.2 Normal operating conditions

7.2.1. In addition to any other test which the Committee considers necessary, tests shall be conducted in order to confirm normal operation under the conditions described below.

7.2.1.1 Temperature

7.2.1.1.1 Between 0°C and +48°C (to be stated both on the label on the inland-revenue approved electronic register and in the service and repair log accompanying the register).

7.2.1.1.2 The temperature range in which portable inland-revenue approved electronic registers may be kept without any effect on their normal operation must be stated on the label of portable inland-revenue approved electronic registers. This temperature range must include the limit temperatures stipulated for normal operation of the portable inland-revenue approved electronic register [t1, t2].

7.2.1.2 Relative humidity

From 20% to 90%.

7.3. Operational suitability of battery

The operational suitability of the battery referred to in paragraph 7.1.1 and of the sensor which identifies when the battery is almost flat in relation to the capacity to generate records under various temperatures within the range described above [0°C, + 48°C] and to generate the required signal must be certified.

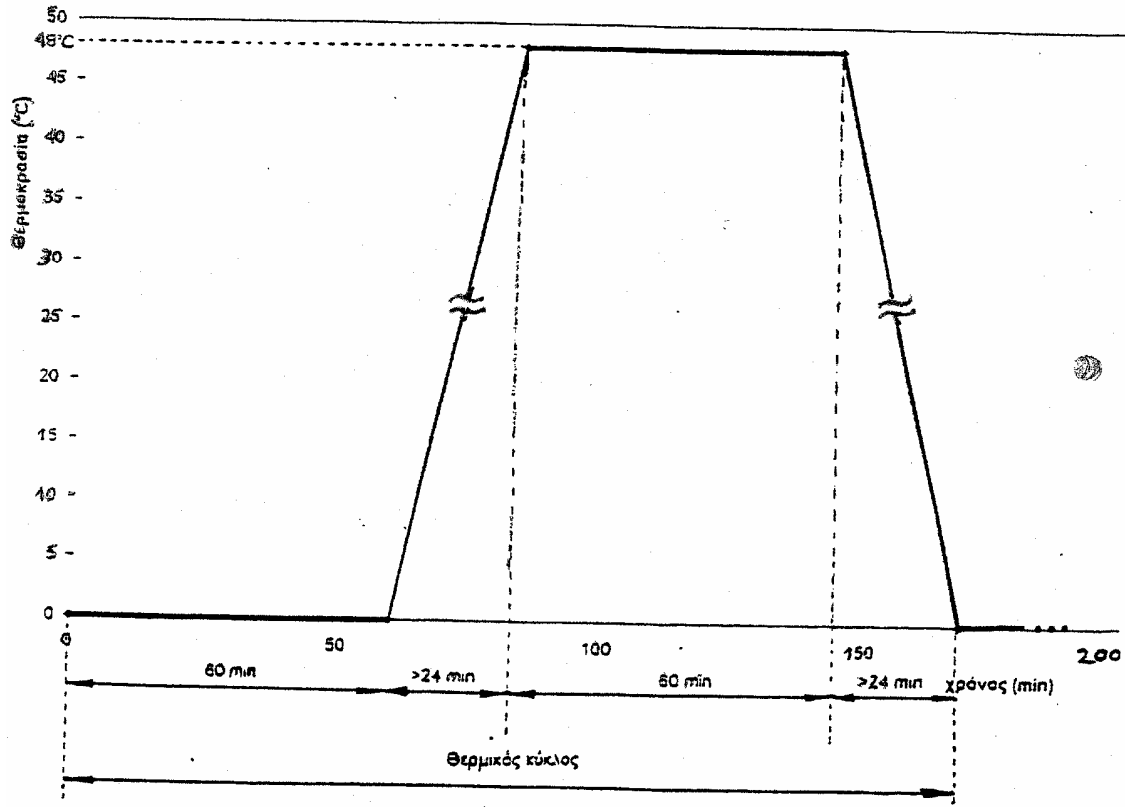
7.4. Technical controls

7.4.1 General

7.4.1.1. The instructions described below supplemented, where no express provisions are made, by the instructions laid down for non-portable inland-revenue approved electronic registers operating at 230V AC, 50Hz \pm 5%, shall apply for the purpose of assessing the conduct of portable inland-revenue approved electronic registers during experimental tests in accordance with the provisions of paragraphs 2.2.2 and 7.1 herein.

7.4.2. Thermal cycles

7.4.2.1. Portable inland-revenue approved electronic registers shall be subjected to the conditions referred to in paragraph 7.4.3 below for a continuous (uninterrupted) series of at least three thermal cycles, each of which shall be carried out in accordance with the following diagram and the conditions described below:



Thermal cycle (x-axis = temperature; y-axis = time)

7.4.2.2. The normal operating temperature range for portable inland-revenue approved electronic registers shall be $[t_1 - t_2]$, where $t_1=0^\circ\text{C}$ and $t_2= +48^\circ\text{C}$. Manufacturers may set a wider normal operating temperature range for portable inland-revenue approved electronic registers at their discretion, provided that $t_1 \leq 0^\circ\text{C}$ and $t_2 \geq +48^\circ\text{C}$ and the limits of the said temperature range are given on the metal plate stating the technical properties of the portable inland-revenue approved electronic register.

7.4.2.3. The temperatures stipulated below (thermal cycle limits) refer to the air-conditioned room in which the test is conducted.

7.4.2.4. The speed at which the temperature changes (increases and decreases) shall be less than $2^\circ\text{C}/\text{min}$.

7.4.2.5. The limit temperatures (minimum t_1' and maximum t_2') which must be achieved in each thermal cycle and at which the portable inland-revenue approved electronic register must remain for 60 minutes, shall be identical to t_1 and t_2 respectively:
 $t_1' = t_1$, $t_2' = t_2$.

7.4.3. Thermal cycle conditions

7.4.3.1. Supply voltage:
 Nominal voltage or a value included in the nominal voltage range.

7.4.3.2. No condensation shall form during thermal cycles. Portable inland-revenue approved electronic registers must be in automatic operation throughout the thermal cycle, such that they generate the equivalent of one record every 4 minutes. There must be no interruption to normal operation during testing. The inland-revenue approved electronic register must operate normally following testing.

7.5. Impermeability

7.5.1. Compatibility with specification IEC 70-1, protection level IP X1, shall be confirmed in the following states:

- a) the portable inland-revenue approved electronic register shall be tested in the non-operating state and in record generation state;
- b) under the operating conditions stipulated by the manufacturer. The portable inland-revenue approved electronic register must operate normally following testing.

7.5.2. The impermeability compatibility referred to in the preceding paragraph shall not be mandatory for permanently installed portable inland-revenue approved electronic registers (e.g. taxi meters).

7.6. Disturbances

Compatibility specification IEC 801-4 concerning disturbances on supply cables under 0.5 KV and capacity coupling shall be confirmed.

7.7. Battery properties

7.7.1. New charged battery supplied by manufacturer

7.7.1.1. Test conditions:

- environmental temperature;
- generation of one 15-line record with 16 characters per line per minute.

7.7.1.2. The test shall be deemed to have been completed successfully if at least 480 records are generated correctly.

7.7.2. Battery flat (with warning)

7.7.2.1. The test shall be conducted by discharging the battery using the method stipulated by the manufacturer until a warning is given that the battery is almost flat.

7.7.2.2. An instruction shall then be given to print a record with the lines and characters stipulated in the preceding paragraph every 4 minutes for at least 8 hours (120 records).

7.7.3. Normal operation of the portable inland-revenue approved electronic register shall be confirmed in the voltage range (90%...120% of the nominal

voltage) or, more generally, in the range stated by the manufacturer, for both batteries, verifying that the other operating properties are maintained and applying specification IEC 74-2 (paragraph 1.2.8.4) in this case for the purpose of ensuring the tax data are not corrupted.

7.8. Electrostatic discharges

If the portable inland-revenue approved electronic register is not earthed, indirect electrostatic discharges only shall be effected at the reference level.

8. Protection from high-frequency electromagnetic radiation

Inland-revenue approved electronic registers shall be checked to ensure that they operate without malfunction in the presence of radio waves in the 27 MHz to 1800 MHz frequency band where there is a power source of up to 2W radiating in the same direction at a distance of 30cm.

9. Inland-revenue approved electronic registers with "open table" restaurant software (special requirements and operating specifications)

In addition to other technical and operating specifications which apply to all inland-revenue approved electronic registers in the present technical specifications, the following paragraphs supplement or specify the requirements for inland-revenue approved electronic registers equipped with restaurant software and used solely in catering establishments.

9.1. General

9.1.1. Inland-revenue approved electronic registers may be equipped with special software for managing open accounts in order to monitor "open tables" in catering establishments.

9.1.2. This is achieved during the processing of an order by generating provisional receipts which are handed to customers every time they are served.

9.1.3. The open account is closed by generating a final legal receipt.

9.1.4. Inland-revenue approved cash registers which operate with restaurant programmes cannot generate simple legal receipts. The transaction must include opening a table account by generating at least one record entitled "Provisional receipt – legal receipt to follow" and then closing the account/table by generating the "final legal receipt".

9.1.5. The above procedure may be carried out in one operation which comprises the successive generation of 2 records ("Provisional receipt – legal

receipt to follow" and "legal receipt") where the products sold are not consumed on the premises of the catering establishment.

9.1.6. Inland-revenue approved electronic registers used in catering establishments and equipped with restaurant programmes allow instructions to be given to return/cancel items sold, for example by pressing the special "returns" key on the register.

9.1.7. Restaurant programmes do not allow returns of a higher value than the value of the items already served.

9.1.8. It is prohibited under all circumstances to sell or transfer inland-revenue approved electronic registers equipped with restaurant software to non-catering establishments.

9.2. Generating provisional receipts on inland-revenue approved electronic registers with restaurant software

9.2.1. Provisional receipts shall include the following clearly legible information between the phrases "START OF PROVISIONAL RECEIPT" and, at the end, "END OF PROVISIONAL RECEIPT – LEGAL RECEIPT TO FOLLOW":

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. Tax reference number.
5. Tax office which assesses the owner/user of the inland-revenue approved electronic register.
6. Identification number of the inland-revenue approved register, where there are more than one inland-revenue approved registers in the outlet.
7. Daily serial number of the legal revenue receipt.
8. Time and date the receipt was generated.
9. Details of the transaction, as provided for in the current provisions of the Code of Tax Books and Records.
10. At least one line for each item, containing the name of the item and, where necessary, the value and quantity of the item.
11. The corresponding VAT rate in figures (e.g. 4%, 8%, 18%, 36% or 0%), to the right of the value of the item.
12. The table number.
13. The serial number of the order/item served to the table in question.
14. The registration number of the inland-revenue approved register.

9.2.2. These receipts must NEVER state the total values of either the current item ordered or the previous item ordered (carried forward), which is why inland-revenue approved electronic registers equipped with restaurant programmes do not support a "sub-total" function.

9.2.3. If an item is returned, the words "return/cancellation" shall be written first, followed by the name, quantity, value and VAT rate of the item in question.

9.3. Generating final legal receipts on inland-revenue approved electronic registers with restaurant software

9.3.1. The items consumed and their total value shall be detailed on the final legal receipt.

9.3.2. Final legal receipts shall include the following clearly legible information between the phrases "START OF FINAL LEGAL RECEIPT" and "END OF FINAL LEGAL RECEIPT":

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. Tax reference number.
5. Tax office which assesses the owner/user of the inland-revenue approved electronic register.
6. Identification number of the inland-revenue approved register, where there are more than one inland-revenue approved registers in the outlet.
7. Daily serial number of the legal revenue receipt.
8. Time and date the receipt was generated.
9. Details of the transaction, as provided for in the current provisions of the Code of Tax Books and Records.
10. At least one line for each item, containing the name of the item and, where necessary, the value and quantity of the item.
11. The corresponding VAT rate in figures (e.g. 4%, 8%, 18%, 36% or 0%), to the right of the value of the item.
12. The total amount of the transaction.
13. The table number.
14. The total number of orders for the table in question.
15. The registration number of the inland-revenue approved register.

9.3.3. Discounts, returns and mark ups must be entered on the final legal receipt. More importantly, the total amount of returns shall be stated separately for information purposes.

9.4. Registering returns in inland-revenue approved electronic registers in restaurants

9.4.1. Inland-revenue approved electronic registers which operate with restaurant software must report daily running and final totals for returned/cancelled orders on the "Z" daily transaction record. Daily total gross revenue from served items returned/cancelled must therefore must be stored in the tax data memory using the procedure to generate the "Z" daily transaction record.

9.4.2. Running and final totals for returned/cancelled orders must be shown on the periodic detailed and summary tax data memory reports.

9.5. Generating an "open table" report in inland-revenue approved electronic registers with restaurant software

9.5.1. All inland-revenue approved electronic registers equipped and operating with restaurant software must have the facility to generate a special record ("open table" report) on demand.

9.5.2. This report is for information purposes only and, as such, the words "illegal receipt" appear on it. This record must state the following:

1. Surname, forename and father's name or trading name of businessman or business.
2. Address.
3. Profession/activity.
4. Tax reference number.
5. Tax office which assesses the owner/user of the inland-revenue approved electronic register.
6. The words "open table report".
7. Identification number of the inland-revenue approved register, where there are more than one inland-revenue approved registers in the same outlet.
8. Time and date the receipt was generated.
9. For each "open table":
 - table number (code);
 - total number of provisional receipts/items served to the table;
 - total value of items served to the table;
 - total value of any returns/cancellations from the table;
 - total amount payable for the table.
10. Totals (for all "open tables"):
 - total number of "open tables";
 - total number of provisional receipts/items served;
 - total value of items served;
 - total value of any returns/cancellations;
 - total amount payable.

9.6. Ticket management in inland-revenue approved electronic registers with restaurant software

9.6.1. Ticket management facilities in inland-revenue approved electronic registers with restaurant software shall generally function as described in paragraph 2.27 above. Furthermore, in inland-revenue approved electronic registers which operate with restaurant software, the number and total value of the tickets shall be entered on the record for the first item served/order for the "open table" (provisional receipt).

9.6.2. At the end, the total value of the tickets shall be calculated individually for all items consumed and shown on the "table closing" record (final legal receipt), together with the total number of tickets for the table in question.

10. Inland-revenue approved cash registers and inland-revenue approved cash registers with enhanced facilities (joint requirements and technical/operating specifications)

10.1 General

In addition to other technical and operating specifications which apply to all inland-revenue approved electronic registers in the present technical specifications, the following paragraphs supplement or specify the requirements for inland-revenue approved electronic registers classified as inland-revenue approved cash registers and inland-revenue approved cash registers with enhanced facilities.

10.2. Screens

10.2.1. Inland-revenue approved cash registers (or inland-revenue approved cash registers with enhanced facilities) shall have two screens, one facing the customer and one facing the operator. Inland-revenue approved cash registers shall guarantee that the display on both screens is identical, at least as regards the value of the transaction.

10.2.2. Screens shall be designed to the latest ergonomic requirements and shall comply with specifications governing protection from radiation in force at the time.

10.2.3. The surface of the screens shall be non-reflective and non-dazzle. The colour of the characters shall be such that the numbers and symbols can be read comfortably. The characters shall measure at least 7mm high x 3.3mm wide.

10.2.4. Screens shall be large enough to display sums with an integer part at least 6 digits long, divided into sets of three digits, starting with the lowest-valued digit, and a decimal part at least 2 decimal digits long, divided from the integer part by a full stop. The screens shall have the facility to display the number 99,999.99 at least for the individual value of each item and the number 999.999.99 at least for the total, when generating a receipt.

10.3. Keypad

10.3.1. The keypad as a whole shall form an integral subsystem of the inland-revenue approved cash register (or inland-revenue approved cash register with enhanced facilities).

10.3.2. The keypad of inland-revenue approved cash registers (or inland-revenue approved cash registers with enhanced facilities) shall be designed so that the shape and dimensions of the keys and the gaps between them comply with the latest ergonomic specifications and international recommendations, in order to ensure that the operator of an inland-revenue

approved cash register (or inland-revenue approved cash register with enhanced facilities) can operate the register comfortably and efficiently. Specifically:

- stray beats must be drowned when the keys are pressed;
- keys must be differently coloured and dimensioned depending on their function;
- keys must be labelled in Greek.

10.3.3. Each key shall operate independently. Any other key function or combined key function shall be described in full in the instruction manual, shall not change the operating rules of the cash register and shall not circumvent the tax data security system.

10.3.4. Change item key

Inland-revenue approved cash registers (or inland-revenue approved cash registers with enhanced facilities) shall have a "change" key which is used in specific instances in order to change items.

10.3.5. Withdrawal against and deposit against key

Inland-revenue approved cash registers (or inland-revenue approved cash registers with enhanced facilities) shall have a special key for "withdrawals against" of monies from the cash register by the operator and for "deposits against" of monies by the operator (collection in the cash register of monies other than from sales of goods or the provision of services).

10.4. Additional operating functions

In addition to the properties and facilities described above, inland-revenue approved cash registers (or inland-revenue approved cash registers with enhanced facilities) may also be used as a calculator via special keys used for additional operating requirements (multiplication in order to determine the total amount for several items in the section, change function etc.). Every function activated by a key or combination of keys shall be described fully in the instruction manual and checked during type inspection by the Committee.

11. Inland-revenue approved cash registers (special requirements and technical/operating specifications)

11.1 General

In addition to other technical and operating specifications which apply to all inland-revenue approved electronic registers and the provisions of Section 10 above, the following paragraphs supplement or specify the requirements for inland-revenue approved electronic registers classified as inland-revenue approved cash registers.

11.2. Programme memory

11.2.1. In order to ensure it operates without malfunction, all the software required (tax microcode and applications software) shall be stored in the programme memory of the inland-revenue approved cash register.

11.2.2. Where the applications software is not stored in the programme memory, the inland-revenue approved cash register shall qualify as an inland-revenue approved cash register with enhanced facilities and shall comply with the requirements of Section 12 below.

11.3. Inaccessible parts of inland-revenue approved cash registers

The following parts and their functions shall be secured in the inland-revenue approved cash register so that they are inaccessible to the operator:

- the processor which executes the tax microcode,
- the working memory,
- the clock,
- the programme memory,
- the tax data memory,
- the control unit of the legal receipt printer,
- the keypad, screen and input/output and data transfer device connection control units.

12. Inland-revenue approved cash registers with enhanced facilities (special requirements and technical/operating specifications)

12.1 General

In addition to other technical and operating specifications which apply to all inland-revenue approved electronic mechanisms in the present technical specifications, the following paragraphs supplement or specify the requirements for inland-revenue approved electronic registers classified as inland-revenue approved cash registers with enhanced facilities.

12.2. Financial processing unit of inland-revenue approved cash registers with enhanced facilities

12.2.1. Inland-revenue approved cash registers with enhanced facilities shall include a single separate unit comprising:

- the processor which executes the tax microcode,
- the working memory,
- the clock,
- the programme memory,
- the tax data memory,
- the legal receipt printer and

- the keypad, screen and input/output and data transfer device connection control units.

This unit shall support all the functions which meet the specific requirements of the Ministry of the Economy and Finance and shall be known as a financial processing unit.

12.2.2. The financial processing unit shall be secured against tampering under the conditions described in paragraph 2.17.3 above for sealing the casing of inland-revenue approved electronic registers, all its functions shall be documented and the software which supports them shall be made available to the Ministry of Finance.

12.3. Programme memory of inland-revenue approved cash registers with enhanced facilities

The programme memory stores the tax microcode which manages and controls all the tax data and all the functions of parts secured against tampering/control units and ensures that the data written to the tax data memory are secure and cannot be tampered with.

12.4 Management unit of inland-revenue approved cash registers with enhanced facilities

12.4.1. Inland-revenue approved cash registers with enhanced facilities may include other processing units, in addition to the financial processing unit referred to above. These processing units and their accessories comprise the management unit.

12.4.2. The applications software in inland-revenue approved cash registers with enhanced facilities shall either be read from a magnetic medium or shall be transferred electronically from the management unit. In inland-revenue approved cash registers with enhanced facilities connected to a network, the management data shall be taken from external units or network lines or shall be transferred from the management unit to other cash registers or other processing units.

12.5 Functions

12.5.1. All financial functions shall be executed or controlled by the financial processing unit. Information shall be transferred between the management unit and the financial processing unit using serial or parallel lines. This information shall not be affected by instructions coded from the register. The structure of the memories transferred by the management unit to the financial processing unit shall be designed so as to preclude direct interaction between the applications software and the tax microcode.

12.5.2. No function of the financial processing unit which manages tax data, generates legal receipts or writes the necessary data to the tax data memory shall be altered by the applications software.

12.5.3. The functioning of the financial processing unit and how it communicates with other sub-units shall be examined by the Committee.

12.5.4. The financial processing unit shall qualify as part of the specific system of the inland-revenue approved cash register with enhanced facilities, rather than as an independent unit.

12.6. Screens and keypads

Screens and keypads may be separate from the financial processing unit but shall be controlled either by the financial processing unit or by the management unit.

12.7. Printing units

12.7.1. The legal receipt printer must be controlled by the financial processing unit.

12.7.2. In addition to the legal receipt printer, one or more additional printers controlled either by the management unit or by the financial processing unit may be connected to an inland-revenue approved cash register with enhanced facilities.

12.7.3. Any such additional printers visible to customers must be clearly labelled "NON-APPROVED PRINTER, FOR SHOP USE ONLY".

12.7.4. These additional printers must always print on standard paper on which the words "ILLEGAL RECEIPT" are printed vertically and, if they are controlled by the financial processing unit alone, at least every 6 lines.

12.7.5. Peripherals such as scanners, credit card readers etc. may be connected to inland-revenue approved cash registers with enhanced facilities, provided that their operation does not affect the security of the financial data.

12.8. Tax data memory read-out port

The serial port in inland-revenue approved cash registers with enhanced facilities for reading the data in the tax data memory shall be controlled solely by the financial processing unit.

13. Portable inland-revenue approved cash registers (special requirements and technical/operating specifications)

13.1. Portable inland-revenue approved cash registers shall at least meet all the aforementioned technical requirements and operating specifications which apply to inland-revenue approved electronic registers in general and basic models of inland-revenue approved cash registers or inland-revenue approved cash registers with enhanced facilities.

13.2. The power supply parameters of portable inland-revenue approved cash registers shall comply with Section 7 above governing the power supply requirements for portable inland-revenue approved electronic registers.

13.3. Portable inland-revenue approved cash registers must objectively meet certain criteria. They must:

- be easy to carry by one person (determined mainly by weight),
- be of suitable (small) dimensions,
- be resistant to impact, shaking and vibration,
- be suitable for outside use,
- operate on a low voltage power supply.

14. Automatic financial processing unit (special requirements and technical/operating specifications)

14.1 General

14.1.1. In addition to other technical and operating specifications which apply to all inland-revenue approved electronic registers in the present technical specifications, the following paragraphs supplement or specify the requirements for inland-revenue approved electronic registers classified as financial processing units.

14.1.2. Depending on the specialised application of the automatic financial processing unit, the system connected to it and special provisions of the Code of Tax Books and Records, the Committee may grant a certificate of suitability for automatic financial processing units (inland-revenue approved electronic registers with modified and specialised operating facilities).

14.1.3. The automatic financial processing unit shall be positioned either on the body of or close to the connected system, at a specific distance which allows the transacting party and the person in receipt of the transaction receipt generated to take immediate receipt of it.

14.2. Power supply

14.2.1. Automatic financial processing units shall have an independent power socket for alternating current (230V \pm 10%, frequency 50Hz \pm 5%.) or direct current (12 or 24V DC).

14.2.2. The electrical arrangements in automatic financial processing units shall comply with the requirements of Section 6 above (or, in the case of portable automatic financial processing units, with Section 7 governing the power supply requirements for portable inland-revenue approved electronic registers).

14.2.3. Any external power supply devices (rectifier, transformer etc.) shall qualify as an integral part of the automatic financial processing unit and approval thereof.

14.2.4. If the unit operates with a connected system, the power supply to the automatic financial processing unit may be taken from the connected system.

14.3. Data communications

14.3.1. Special data communications port

14.3.1.1. In addition to the serial port for reading the tax data memory, automatic financial processing units shall also have an integrated special data communications port for communicating with and transferring data from and to the connected system.

14.3.1.2. The special data communications port to which the automatic financial processing unit is connected shall be a specific, dedicated port expressly stipulated by the manufacturer/importer of the automatic financial processing unit as the special data communications port and shall be marked as such on or next to the port.

14.3.1.3 The connection between the automatic financial processing unit and the connected PC system via the special data communications port may be wired or wireless:

- **Wired** (via conducting metal contacts):
 - a) either direct with no intervening cables (plug to plug),
 - b) or cabled.
- **Wireless**

14.3.1.4. If the connection is a wired cable connection:

14.3.1.4.1. Only one continuous, uninterrupted multiple facility (multistrand or other) cable not connected by cable or otherwise to other intervening devices shall be connected to the special data communications port.

14.3.1.4.2. The type of connection cable and the length of operational communication without malfunction between the PC and the automatic financial processing unit shall be expressly stipulated by the manufacturer.

14.3.1.4.3. The cable must be insulated against interference from electromagnetic noise and must have electromagnetic protection.

14.3.1.4.4. Cable connections alone must be used between automatic financial processing units and connection systems where a high degree of security is required. In addition:

- the cable must be positioned so that it can be fully and visibly examined from end to end;
- the connection cable terminals shall be inside the sealed automatic financial processing unit and inside the connected system;
- it shall only be possible to disconnect the cable from the automatic financial processing unit if it is unsealed by an authorised engineer.

Special data communications ports such as these qualify as secure special data communications ports and the automatic financial processing unit

qualifies as an automatic financial processing unit with secure special data communications port.

14.3.1.4.5. The connection cable shall form an integral part of the automatic financial processing unit and approval thereof.

14.3.1.5. A frequency licence must be obtained from the relevant government department for wireless connections, where the relevant provisions so require.

14.3.1.6. Details of the connection, connection conditions and connection method shall be filed with the Committee, together with the communications protocol.

14.4. Disconnection

14.4.1. Disconnection of the automatic financial processing unit shall mean inability on the part of the unit interact or communicate with the connected system for any reason.

14.4.2. Apart from physical disconnection (in the case of a wired connection) of the contacts (plugs) or of the connection cable or interruption to wireless communication (in the case of a wireless connection), disconnection shall also mean error/malfunction in the automatic financial processing unit in communications with the connected system, such as:

- data send or receive error/malfunction;
- automatic financial processing unit working memory error/malfunction;
- error/malfunction in writing data to the tax data memory of the automatic financial processing unit;
- operating (printing) error/malfunction in the legal receipt printer of the automatic financial processing unit.

14.4.3. If a disconnection is identified, all transaction and revenue receipt generation functions of the automatic financial processing unit shall block.

14.4.4. The automatic financial processing unit shall deal with any disconnection in the power supply to the connected system as a disconnection/interrupted communication.

14.4.5. Any interruption to the power supply to an automatic financial processing unit while it is in a state of sending/receiving data to/from the connected system, interactive communication with the operator or printing legal receipts shall be detected by it and the words "POWER FAILURE" shall be recorded as soon as it is restored (as soon as the power supply is restored). It makes sense in such cases for the connected system to perceive the incident as a disconnection and to generate an appropriate signal.

14.4.6. The automatic financial processing unit shall take no longer than 30 seconds to detect the disconnection.

14.4.7. If the automatic financial processing unit is disconnected from the connected system while the system is in normal working order or starting up:

- the incident shall be allocated a disconnection serial number in the working memory;
- the automatic financial processing unit shall automatically generate an appropriate signal by printing the following illegal receipt message: "Special data communications port disconnection # xxx Date: dd/mm/yy - Time: WT hh:mm or ST hh:mm" (for winter and summer time respectively). This print-out shall be accompanied by an audible alarm and, if there has been no intervening power failure, connection restoration shall be attempted at least 10 times, after which the automatic financial processing unit may automatically shut down;
- the disconnection serial number # xxx shall be entered in the tax data memory (under a separate running total used to count special data communications port disconnections) when the "Z" daily transaction record is generated. The number of disconnections shall be a continuous running total and shall appear: a) on every "Z" daily transaction record and b) on every tax data memory report.

14.5. Operating properties

14.5.1. Automatic financial processing units shall have the minimum facility required for (external) operations so that required data records can be generated when it is operating independently and is disconnected from the connected system. These required records are:

- a) the "Z" daily transaction record and
- b) the tax data memory report (with facility to select a calendar period or a period from one "Z" daily transaction record number to another).

14.5.2. These operations may be carried out using special keystrokes or a key or a combination of the two. Any detached control unit used to generate the above data shall qualify as an integral part of the automatic financial processing unit and approval thereof.

14.5.3. The control unit or its connection point (if it is detached) shall be protected from vandalism or unauthorised use.

14.5.4. Automatic financial processing units may also have other additional ports for adding keypads for operating additional programming facilities, statements, adjustments, technical controls etc., and/or for adding information screens, operation dialogues etc.

14.6. Automatic financial processing unit data security

14.6.1. The software of automatic financial processing units (tax microcode) shall not allow revenue receipts to be generated from the keypad/control unit or data to be input in order to generate revenue receipts from a port or using a method other than the special data communications port.

14.6.2. Automatic financial processing units shall not accept data for formatting and generating revenue receipts from a port other than the special data communications port. If there is a normal or reduced keypad, it shall be used solely for programming and setting the parameters of the automatic financial processing unit.

14.7. Approval and certificate of suitability

14.7.1. If it is not technically feasible for the automatic financial processing unit to be accompanied by the connected system for the purpose of laboratory controls at the National Metsovion Polytechnic, hardware and software to simulate communication and operation in connection with a PC must be supplied.

14.7.2. The Committee may insist on checking the conduct and operation of the sample in connection with the system for the purpose of final approval.

15. Taxi meter automatic financial processing units

15.1. General

15.1.1. Taxi meter automatic financial processing units may be classified in one of the following two categories:

1. Integrated special inland-revenue approved taxi meter registers. These registers combine and integrate into one device both the functions of a taxi meter (screen, clock etc.) and the functions of an inland-revenue approved subsystem (tax data memory, printer for issuing legal receipts etc.).
2. Inland-revenue approved registers permanently connected via a special port to electronic taxi meters already installed which have a connection port and facility.

15.1.2. Both categories qualify as automatic financial processing units of inland-revenue approved electronic registers. In addition (especially for the functions of the taxi meter subsystems), they meet all the specifications and operating and technical support requirements laid down in the relevant provisions and specifications of the Ministries of Transport & Communications and Development and apply any corresponding European and Greek standards in force (e.g. ELOT/CENELEC EN 50148).

15.1.3. The tax subsystem of the taxi meter automatic financial processing unit shall have a single port for connecting it to the taxi meter subsystem (clock) in order to input and record the data needed to generate revenue receipts.

15.2. Printing/record generation system

Taxi meter automatic financial processing units need not keep a copy of records issued, i.e. no second roll is required in the legal receipt printer, nor need they store electronic copies of records generated, as described in Section 5 above.

15.3. Operator management

15.3.1. Taxi meter automatic financial processing units shall have the facility to manage at least 3 different operators, whose details shall be recorded in the tax data memory. The "Z" daily transaction record shall be generated for each operator at the end of each shift by the operator himself. Each operator shall be identified by a specific serial number/code (e.g. if a taxi meter automatic financial processing unit has 3 operators, the first shall have serial number/code 1, the second 2 and the third 3).

15.3.2. Taxi meter automatic financial processing units shall only function once the current user/operator has signed in at the beginning of his shift (e.g. by entering the corresponding serial number/code).

15.3.3. If there are fewer than 3 operators, the additional facilities for managing other operators shall not be used and the corresponding details shall be left blank. It is prohibited to use a code for a non-existent operator.

15.3.4. The tax data memory in taxi meter automatic financial processing units need not be replaced if they are transferred.

15.4. Capacity of tax data memory

The capacity of the tax data memory of taxi meter automatic financial processing units shall be 360 working days a year. The capacity of the tax data memory shall be such that it can store the aforementioned data for each shift for at least 5 (five) years or 5400 entries. This capacity shall be increased if the taxi meter automatic financial processing unit has the facility to manage more than 3 shifts.

15.5. Generating records

15.5.1. Taxi meter automatic financial processing units must have the facility to reprint the last "Z" daily transaction record generated for the shift as many times as requested, provided that no revenue receipt has been generated in the meantime, as stipulated in paragraph 2.8.2.8 above.

15.5.2. Taxi meter automatic financial processing units must have the facility to automatically generate revenue receipt records, "Z" daily transaction records and periodic detailed and summary tax data memory reports for each shift and as aggregates. In the case of taxi meter automatic financial processing units, all the above records shall be generated by suitable operation of the integrated control unit (i.e. no other external control units shall be required in order to generate them).

15.6. Other requirements of taxi meter automatic financial processing units

15.6.1. Taxi meter automatic financial processing units shall not have any facility for discounts, mark ups or changes to the details on revenue receipts generated.

15.6.2. Taxi meter automatic financial processing units need not have an item/category management function.

15.6.3 The accompanying service log shall be kept in the vehicle during working hours on the owner's responsibility. The full details of both the owner of the taxi meter automatic financial processing unit/taxi and of the operators shall be entered in it.

15.6.4. If the tax data memory is replaced (e.g. because it is transferred, malfunctioning, full etc.), the tax data memory removed shall remain in the possession of the owner of the taxi meter automatic financial processing unit.

15.7. Storing data in the tax data memory of taxi meter automatic financial processing units

The tax data memory of taxi meter automatic financial processing units shall store all the information required by the inland revenue, viz.:

15.7.1. Invariable data

1. Registration number of the taxi meter automatic financial processing unit.
This remains unchanged for the life of the taxi meter automatic financial processing unit and only changes if the tax data memory is replaced with a new memory (because it is transferred, malfunctioning or full).

Vehicle details

2. Vehicle registration number.
3. Vehicle registration office.

Details of at least three (3) operators (shift drivers)

4. The full names of the operators and the corresponding serial numbers/codes (e.g. 1, 2, 3 etc.).
5. The operators' tax reference codes.
6. The tax offices which assess the operators.
Operators' details are text entries and any change to them shall be numbered, recorded in the tax data memory and shown on the "Z" daily transaction record for each shift.

Other financial details

7. VAT rates.

15.7.2. Data generated by daily transactions (during shifts)

At the end of the day's transactions during the shift, when the "Z" daily transaction record is generated for the shift in question, an entry shall be stored in the tax data memory, with the date, time and following details:

1. Number of "Z" daily transaction records for the operator/shift in question.

2. Four (4) amounts in value added tax, broken down by VAT rates (4%, 8%, 18%, 36%) for the shift in question.
3. Two (2) amounts in gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue, for the shift operator in question.
4. Number of day's revenue receipts for the shift operator in question.
5. Four (4) amounts in value added tax, broken down by VAT rates, from when the taxi meter automatic financial processing unit was commissioned for the shift operator in question.
6. Two (2) amounts in gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue, from when the taxi meter automatic financial processing was commissioned (tax data memory activated) for the shift operator in question.
7. Number of receipts generated since the taxi meter automatic financial processing unit was commissioned.
8. Number of working memory errors (CMOS errors) since the taxi meter automatic financial processing unit was commissioned.
9. Number of VAT rate changes since the taxi meter automatic financial processing unit was commissioned.
10. Number of name changes since the taxi meter automatic financial processing unit was commissioned for the shift operator in question.
11. Number of spontaneous printer disconnections since the taxi meter automatic financial processing unit was commissioned.
12. Number of "interventions" by authorised engineer since the taxi meter automatic financial processing unit was commissioned.
13. The control character (byte) confirming proper storage in the tax data memory.

15.8. Revenue receipt generation details

15.8.1. Transaction receipts generated by taxi meter automatic financial processing units shall include the following clearly legible information between the phrases "START OF LEGAL RECEIPT" and "END OF LEGAL RECEIPT":

Taxi operator's details:

1. Operator's full name/trading name.
2. Operator's tax registration number.
3. Tax office which assesses operator.
4. Vehicle registration number.
5. Vehicle registration office.

Transaction details:

6. Operator's serial number/code (e.g. 1, 2, 3 etc.).
7. Serial number of revenue receipt for operator's specific shift.

Details and cost of journey:

8. Time and date journey commenced/receipt issued (WT hh:mm or ST hh:mm, for winter and summer time respectively).
9. Starting fee (flag).
10. Carriage fee for each tariff:

<i>Tariff</i>	<i>Waiting</i>	<i>Distance</i>
1	time – cost	distance – cost
2	time – cost	distance – cost

11. Total cost of journey.
12. Extras.
13. Final fee to customer, as shown on the screen of the taxi meter subsystem.
14. Taxi meter K constant.
15. Registration number of taxi meter automatic financial processing unit.

15.8.2. Even if only one revenue receipt has been generated by a specific operator, a "Z" daily transaction record must be generated for that operator before changing to another operator and before changing other financial details for the operator of the shift in question (such as VAT rate changes, unit price changes etc.).

15.9. Details on "Z" daily transaction record generated for shift operator

This receipt shall include the following clearly legible information between the phrases "START OF LEGAL RECEIPT" and "END OF LEGAL RECEIPT":

Taxi operator's details

1. Operator's full name/trading name.
2. Operator's tax reference number.
3. Tax office which assesses operator
4. Vehicle registration number.
5. Vehicle registration office.
6. The words "Operator's "Z" daily transaction record".
7. The serial number of the "Z" daily transaction record.
8. The operator's serial number/code (e.g. 1, 2, 3 etc.).
9. The time and date (WT hh:mm or ST hh:mm, for winter and summer time respectively) the record was generated.
10. The day's running totals for the shift and the day's final totals for the shift, for all the day's transactions and the shift operator in question:
 - number of revenue receipts issued by the operator in question;
 - four (4) amounts in VAT, corresponding to VAT rates A, B, C and D (4%, 8 %, 18% and 36%) on the revenue collected during the shift;
 - total gross detaxed revenue (net of VAT) collected during the shift, corresponding to the VAT rates A+B+C+D (4%, 8%, 18% and 36%);
 - the amount in zero-rated revenue (VAT rate E);
 - total amount corresponding to any extras charged, such as total revenue during the shift from tips, journeys to/from train stations, call-out charges, extras for luggage etc.
11. Any tax data memory reports since the previous "Z" daily transaction record was generated for the operator in question, stating:
 - name changes (in detail from ... to ...);
 - VAT rate changes (in detail from ... to ...);
 - number of printer disconnections;
 - number of working memory errors (CMOS errors);
 - number of "interventions" by authorised engineer.
12. In total from when the taxi meter automatic financial processing unit was commissioned, for the selected operator only, the taxi meter automatic financial processing unit tax data memory reports, showing:

- running VAT totals, broken down by VAT rates;
 - total gross detaxed revenue (net of VAT) from when the inland-revenue approved electronic register was commissioned, divided into revenue subject to VAT and zero-rated revenue;
 - number of revenue receipts issued;
 - total number of name changes;
 - total number of VAT rate changes;
 - total number of spontaneous printer disconnections;
 - total number of working memory errors (CMOS errors);
 - total number of "interventions" by authorised engineer.
13. The registration number of the taxi meter automatic financial processing unit.

15.10. Detailed periodic taxi meter automatic financial processing unit tax data memory report

15.10.1. It must be possible to read and print the content of the tax data memory at all times by selecting any calendar period (from.....to) or by selecting two different "Z" daily transaction record numbers.

15.10.2. This record is for information purposes only and, as such, must state "Illegal receipt – prosecutable offence". The following must be shown on the detailed tax data memory report:

1. Vehicle registration number.
2. Vehicle registration office.
3. The words "Detailed periodic tax data memory report".
4. The time and date (WT hh:mm or ST hh:mm, for winter and summer time respectively) the record was generated.
5. For each "Z" daily transaction record:
 - the serial number of the "Z" daily transaction record and the date it was generated;
 - the operator's serial number/code (e.g. 1, 2, 3 etc.);
 - the amounts in VAT for the "Z" daily transaction record in question, broken down by VAT rates;
 - total gross detaxed revenue (net of VAT) for the "Z" daily transaction record in question, divided into revenue subject to VAT and zero-rated revenue;
 - number of revenue receipts issued for the "Z" daily transaction record in question;
 - number of VAT rate changes for the "Z" daily transaction record in question;
 - number of working memory errors (CMOS errors) for the "Z" daily transaction record in question;
 - number of name changes for the "Z" daily transaction record in question;
 - number of spontaneous printer disconnections for the ""Z" daily transaction record in question;
 - number of "interventions" by authorised engineer for the "Z" daily transaction record in question.

6. In total for the specific period selected, the taxi meter automatic financial processing unit tax data memory reports with:
 - running totals of the amounts in VAT, broken down by VAT rates;
 - gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue;
 - number of revenue receipts issued;
 - total number of name changes;
 - total number of VAT rate changes;
 - total number of spontaneous printer disconnections;
 - total number of working memory errors (CMOS errors);
 - total number of "interventions" by authorised engineer.
7. In total from when the inland-revenue approved electronic register was commissioned, the taxi meter automatic financial processing unit tax data memory reports with:
 - running totals of the amounts in VAT, broken down by VAT rates;
 - total gross detaxed revenue (net of VAT), broken down into revenue subject to VAT and zero-rated revenue;
 - number of revenue receipts issued;
 - total number of name changes;
 - total number of VAT rate changes;
 - total number of spontaneous printer disconnections;
 - total number of working memory errors (CMOS errors);
 - total number of "interventions" by authorised engineer.
8. The registration number of the taxi meter automatic financial processing unit.

15.11. Detailed periodic taxi meter automatic financial processing unit tax data memory report for specific operator

15.11.1. It must be possible to read and print the content of the tax data memory at all times by selecting any calendar period (from.....to) or two different "Z" daily transaction record numbers and the code for a specific operator.

15.11.2. This record is for information purposes and, as such, must state "Illegal receipt – prosecutable offence". The following must be shown on the detailed tax data memory report:

1. Vehicle registration number.
2. Vehicle registration office.
3. The words "Operator's detailed periodic tax data memory report".
4. The time and date (WT hh:mm or ST hh:mm, for winter and summer time respectively) the record was generated.
5. For each "Z" daily transaction record for the selected operator :
 - the serial number of the "Z" daily transaction record and the date it was generated;
 - the operator's serial number/code (e.g. 1, 2, 3 etc.);
 - the amounts in VAT for the "Z" daily transaction record in question, broken down by VAT rates;

- total gross detaxed revenue (net of VAT) for the "Z" daily transaction record in question, divided into revenue subject to VAT and zero-rated revenue;
 - number of revenue receipts issued for the "Z" daily transaction record in question;
 - number of VAT rate changes for the "Z" daily transaction record in question;
 - number of working memory errors (CMOS errors) for the "Z" daily transaction record in question;
 - number of name changes for the "Z" daily transaction record in question;
 - number of spontaneous printer disconnections for the "Z" daily transaction record in question;
 - number of "interventions" by authorised engineer for the "Z" daily transaction record in question.
6. In total for the specific period selected and for the selected operator only, the taxi meter automatic financial processing unit tax data memory reports with:
- running totals of the amounts in VAT, broken down by VAT rates;
 - total gross detaxed revenue (net of VAT) from when the inland-revenue approved electronic register was commissioned, divided into revenue subject to VAT and zero-rated revenue;
 - number of revenue receipts issued;
 - total number of name changes;
 - total number of VAT rate changes;
 - total number of spontaneous printer disconnections;
 - total number of working memory errors (CMOS errors);
 - total number of "interventions" by authorised engineer.
7. The registration number of the taxi meter automatic financial processing unit.

15.12. Summary periodic tax data memory report

15.12.1. It must be possible to read and print a summary record of the content of the tax data memory at all times by selecting any calendar period (from.....to) or by selecting two different "Z" daily transaction record numbers.

15.12.2. This record is for information purposes only and, as such, must state "Illegal receipt – prosecutable offence". The following must be shown on the summary tax data memory report:

1. Vehicle registration number.
2. Vehicle registration office.
3. The words "Summary tax data memory report".
4. The time and date (WT hh:mm and ST hh:mm, for winter and summer time respectively) the record was generated.
5. The words "Summary tax data memory report".
6. The inland-revenue approved electronic register tax data memory reports for the period in question, broken down by operator with:

- running totals of the amounts in VAT, broken down by VAT rates;
 - total gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue;
 - number of revenue receipts issued;
 - total number of name changes;
 - total number of VAT rate changes;
 - total number of working memory errors (CMOS errors);
 - total number of spontaneous printer disconnections;
 - total number of "interventions" by authorised engineer.
7. In total from when the inland-revenue approved electronic register was commissioned, irrespective of the operator, the taxi meter automatic financial processing unit tax data memory reports for the period in question, with:
- running totals of the amounts in VAT, broken down by VAT rates;
 - total gross detaxed revenue (net of VAT), divided into revenue subject to VAT and zero-rated revenue'
 - number of revenue receipts issued;
 - total number of name changes;
 - total number of VAT rate changes;
 - total number of spontaneous printer disconnections;
 - total number of working memory errors (CMOS errors);
 - total number of "interventions" by authorised engineer.
8. The registration number of the taxi meter automatic financial processing unit.

15.13. The special technical requirements, the specifications, the content of the records generated, the procedures for granting certificates of suitability and other details relating to taxi meter automatic financial processing units may be changed or adapted by decision of the ministries jointly responsible.

16. Fuel pump automatic financial processing units

16.1. General

16.1.1. The generation of the revenue receipt for each transacting customer by inland-revenue approved electronic registers connected to fuel pumps shall commence automatically when the fuel starts to flow and shall end when the fuel flow stops, at which point the relevant revenue receipt is issued and must be handed to the customer.

16.1.2. Inland-revenue approved electronic registers classed as automatic financial processing units which are to be placed on or near fuel pumps must also meet the safety specifications for operation in explosive atmospheres laid down in Directive 94/9/EC ("ATEX Directive") for the category of goods supplied by the pump.

16.1.3. If the pump is connected to a fuel automatic financial processing unit, the inland-revenue approved register must be placed in a suitable visible site, which will depend on the layout of the service station but must be within the transaction/filling and customer service area and must meet the environmental requirements of portable inland-revenue approved registers laid down in paragraphs 7.2.1.1 and 7.2.1.2 above. The secure connection between the inland-revenue approved register and the fuel pump must be fully documented and may be direct, if such a facility exists, or via a pump controller.

16.1.4. When installing special pump automatic financial processing units in service stations:

a. All the necessary measures shall be taken to ensure the area in which they operate within the service station precinct is absolutely safe. Whenever a special inland-revenue approved register is installed/placed in a graded area/zone of the service station as provided for in Joint Ministerial Decree B17081/2964/1996 entitled "Protective devices and systems designed for use in explosive atmospheres" (Government Gazette 157B/13.03.1996) and Presidential Decree 42/2003 on minimum requirements for improving the safety and health protection of workers potentially at risk from explosive atmospheres, in compliance with Directive 1999/92/EC of the European Parliament and of the Council of 16 December 1999 (Government Gazette 44A/21.02.2003), the inland-revenue approved register must have a certificate of conformity/compatibility with these provisions from an officially certified agency.

b. An installation report shall be drafted in triplicate, with a survey of the installation site of the register attached to it. This report shall be stamped and signed by both the authorised engineer/installer of the inland-revenue approved register and by the manager of the service station. One copy of this report shall be retained by the service station manager, one copy shall be handed to the authorised engineer/installer and one shall be attached to the service and repair log accompanying the register and shall form an integral part thereof.

16.2. Special information on revenue receipts

In addition to the information stipulated in paragraph 2.26.1 above, receipts generated by inland-revenue approved electronic registers connected to fuel pumps must also state the following:

- the name/description of the type of fuel,
- the unit price (e.g. per litre) to at least three decimal places,
- the total quantity of fuel (in litres) to at least two decimal places.

16.3. Special information on "Z" daily transaction records

In addition to the information stipulated in paragraph 2.26.2 above, inland-revenue approved electronic registers connected to fuel pumps must store in the tax data memory and register the total quantity (in litres) of fuel, broken down by type of fuel, total quantity (in litres) and corresponding amounts in gross revenue, together with the corresponding VAT, divided into wholesale

and retail sales, when generating "Z" daily transaction records. The same distinction must also appear on the tax data memory reports.

16.4. Automatic financial processing units connected to fuel pumps need not keep a copy of records issued, i.e. no second roll is required in the legal receipt printer, nor need they store electronic copies of records generated, as described in Section 5 above, provided that the automatic financial processing unit connected to the fuel pump has the facility to reissue the final "legal receipt" for the fuel sale as many times as requested on the operator's instructions, such records to be marked "copy" instead of "legal receipt".

16.5. Automatic financial processing units connected to fuel pumps must have the facility to select the type of transaction (wholesale or retail) on the operator's instructions. This distinction shall be shown on the "legal receipt" with the words "wholesale fuel sale" or "retail fuel sale", as applicable.

17. Using inland-revenue approved electronic registers for training purposes

17.1. Inland-revenue approved electronic registers may be used for training purposes, in order to familiarise users with how they function.

17.2. Manufacturers/importers who have applied to the Committee for and obtained certificates of suitability for approved inland-revenue approved electronic registers may obtain a permit for a specific customer to use a limited number of models of inland-revenue approved electronic registers equipped with suitably modified tax microcodes and/or applications software for personal or staff training for a specific period of time.

17.3. The Committee shall mainly assess the total number of each model of inland-revenue approved electronic register from the manufacturer/importer in question already being used for training purposes before granting a permit to use inland-revenue approved electronic registers for training purposes.

17.4. Training shall be given on the premises of the manufacturer/importer or their customer on which no transactions take place with the purchasing public. The original records shall remain in the trainee's possession for as long as training lasts and shall then be destroyed. Under no circumstances shall records generated be handed to customers by trainees using inland-revenue approved electronic registers. The copies of the records generated shall remain in the possession of and shall be retained by the manufacturer/importer until the next time a permit is granted for the specific inland-revenue approved electronic register to be used for training purposes and shall be available for inspection by the inland revenue in the interim.

17.5. Under no circumstances may inland-revenue approved electronic registers for training purposes be sold or ownership thereof transferred. The manufacturer/importer of such inland-revenue approved electronic registers shall retain ownership thereof throughout their lifetime. It is only allowed to

move them from the manufacturer's/importer's premises to the customer's training premises and to return them within the time limit stipulated in the permit.

17.6. It is prohibited to replace the training software (tax microcode and/or tax data memory) installed in inland-revenue approved electronic registers for which a permit has been granted for training purposes in order to use them as normal inland-revenue approved electronic registers for transactions with the public.

17.7. The tax microcode of inland-revenue approved electronic registers used for training purposes must print the words "ILLEGAL RECEIPT – FOR TRAINING PURPOSES ONLY" in capital letters and, where technically feasible, using bold, double-width or double-height characters, at the beginning and end of every record generated.

17.8. The factory serial number (registration number) of inland-revenue approved electronic registers used for training purposes shall be unique and shall remain the same throughout the lifetime of the register. It is prohibited for two inland-revenue approved electronic registers to have the same registration number, irrespective of whether or not they are for training purposes only.

17.9. The words "FOR TRAINING PURPOSES ONLY – MUST NOT BE USED FOR TRANSACTIONS WITH THE PUBLIC" shall appear in capital letters on the metal plate on the casing of inland-revenue approved electronic registers used for training purposes, in addition to the information stipulated in paragraph 2.17.2 above.

17.10. An application file containing the following information shall be submitted to the Committee for the purpose of obtaining a permit to use inland-revenue approved electronic registers for training purposes:

- application to use inland-revenue approved electronic registers for training purposes with the following details:
 - manufacturer/importer (full details);
 - name of model/type of inland-revenue approved electronic register for which a certificate of suitability has already been granted, together with approval number;
 - total number of inland-revenue approved electronic registers of the same model for which permits have already been granted for training purposes;
- a table, in increasing order, of the factory serial numbers (registration numbers) of the models fitted with the tax microcode with the training software, as hard and soft copy;
- a floppy disk with the electronic file of the suitably modified tax microcode with the training software, in binary object format, together with the calculated CRC-32 value for the file;
- samples of all records generated.

17.11. An application containing the following details shall be filed with the Committee (Department of Inland-revenue approved Cash Registers and Systems of the Directorate of Tax Books and Records) every time an inland-revenue approved electronic register is moved and used by approved trainees off the permit holder's premises:

- full name/trading name, address and full details of the customer's company on whose premises training is to be given using the inland-revenue approved electronic registers in question. If training is to be given in more than one outlet/branch, a list with the full details of these outlets/branches must be provided, together with the details of their managers;
- the dates on which training is to start and finish;
- a table, in increasing order, of the factory serial numbers (registration numbers) of the inland-revenue approved electronic registers for which a training permit has been granted, as hard and soft copy. If it has been stated that training will take place in more than one outlet/branch, the outlet/branch in which each inland-revenue approved electronic register is to be used must be entered alongside the corresponding registration number.

17.12. The application shall be signed by both the manufacturer/importer and the customer in question and their signatures shall be witnessed by the relevant authority.

17.13. Manufacturers/importers who already have inland-revenue approved electronic registers for which training permits have been granted may destroy them on substantiated grounds (malfunction, obsolescence etc.) with the Committee's consent.

CHAPTER 3

SPECIAL SECURE INLAND-REVENUE APPROVED DOCUMENT REGISTRATION DEVICES (OPERATING SPECIFICATIONS)

1. General

1.1. The paragraphs in the present chapter supplement or specify the requirements and technical specifications for inland-revenue approved electronic registers laid down in chapter 2 for special secure inland-revenue approved document registration devices, which qualify as a special category of inland-revenue approved electronic registers.

1.2. Brief description of the procedure for generating and recording documentation using special secure inland-revenue approved document registration devices

1.2.1. The person generating the documentation (e.g. invoice, despatch note, invoice/despatch note etc.) must have the following:

- a special inland-revenue approved register (special secure inland-revenue approved document registration device);
- a computer with suitable support software and the facility to communicate with the special secure inland-revenue approved document registration device.

The general method used to print/generate documents remains the same and the person may continue to use the existing infrastructure and printing mechanism.

1.2.2. Once the data to be printed have been registered and formatted in the computer and the procedure for generating/printing the document has been activated, the computer software shall store all the data of the document being raised and communicate and send them to the special secure inland-revenue approved document registration device.

1.2.3. The special secure inland-revenue approved document registration device shall receive the said data, process them using a special secure algorithm to create an imprint/signature (i.e. a code/sequence of characters which is a unique electronic imprint (summary) of the data of the document being generated) and return the result of this processing to the connected computer. The special secure inland-revenue approved document registration device shall also store the summary/signature in the working memory which it has for this purpose and shall generate the relevant record/receipt, with the date, time and daily and general serial number of the document being raised.

1.2.4. The support software for the special secure inland-revenue approved document registration device on the connected computer shall receive this unique summary/signature (code) and print it together with the other document data. At the same time, it shall store both the data required for the document being printed and the summary/signature in a special electronic file. This procedure shall be repeated for every document raised.

1.2.5. At the end of the day, the special secure inland-revenue approved document registration device shall process all the summaries/signatures in the working memory, generate a general daily summary/signature of all summaries/signatures of the documents raised during the day and generate a "Z" daily transaction record containing the general daily summary/signature, which it shall store permanently in its secure tax data memory and send to the connected computer.

1.2.6. The computer software shall receive this unique general daily summary/signature and store it in a special electronic file.

2. Definitions and basic technical/operating specifications for special secure inland-revenue approved document registration devices

2.1. Special secure inland-revenue approved document registration devices

2.1.1. Special secure inland-revenue approved document registration devices are operationally and physically independent electronic calculators (inland-revenue approved registers) which:

1. are connected solely via a special data communications port to a connected computer system in order to register the document being raised securely;
2. have no data input or communications facility other than the special data communications port for registering the document to be raised;
3. have the facility for full disconnection/detachment from a connected data send and receive facility;
4. have an independent power socket

and consist of:

- the processor which executes the special software to process and register the documents (tax microcode);
- a special software (tax microcode) programme memory;
- a working memory;
- a clock;
- a tax data memory for permanent storage of financial data;
- an inland-revenue approved printer with automatic facility to generate records:
 - a. "Z" daily registered document tax report;
 - b. daily summary/signature record and
 - c. periodic tax data memory (daily summary) report.

2.1.2. Special secure inland-revenue approved document registration devices shall be secured against tampering. All their functions shall be documented and controlled by the Committee and their support software shall be made available to the Ministry of Finance.

2.2. Special data communications port

Special secure inland-revenue approved document registration devices shall have an integrated special data communications port for communications and data transfer to and from the connected computer. The special data communications port to which the special secure inland-revenue approved document registration device is connected shall be a dedicated port expressly stipulated by the manufacturer/importer of the special secure inland-revenue approved document registration device as the special data communications port and shall be marked as such on or near the port.

2.3. Advanced secure electronic digital summary

2.3.1. Advanced secure electronic digital summary means the sequence of characters created using a special secure algorithm (SHA-1) which determines unequivocally all the financial data of each document processed using the said algorithm.

2.3.2. Advanced secure electronic digital summaries are created using the SHA-1 special secure algorithm. With the SHA-1 algorithm, the advanced secure electronic digital summary generated consists of 40 symbols/characters in the hexadecimal arithmetic system (20 bytes).

2.3.3. The secure hash algorithm 1 (SHA-1) is the algorithm developed in America by the NIST (National Institute of Standards and Technology), as described in standard FIPS-180-2, and adopted by the ISO (International Organisation for Standardisation) and the IEC (International Electrotechnical Commission) as standard ISO/IEC 10118 – 3, Dedicated Hash-Function 3.

2.4. Special tax records raised by special secure inland-revenue approved document registration devices

2.4.1 The following records:

- registered document report,
 - daily summary/signature record
 - "Z" daily registered document tax report and
 - periodic tax data memory (daily summary) report,
- as described below, are referred to as "special tax records" and the words "Special tax record – start" and "Special tax record – end" must appear at the beginning and end of every record printed.

2.4.2. The words "Special tax record – start" shall be followed by the details of the owner/user of the special secure inland-revenue approved document registration device, as follows:

- full name and father's name or trading name;
- address at which the operational special secure inland-revenue approved document registration device is installed;
- profession/activity;
- tax reference number and tax office of assessment.

2.4.3. The registration number of the special secure inland-revenue approved document registration device, consisting of the 3 letters of the certificate of suitability, a space and a sequence of 8 numbers (where the first two digits are the last two digits of the year of manufacture, the next digit indicates if the tax data memory has been replaced (0 if not replaced, 9 for first replacement, 8 for second replacement etc.) and the last 5 digits are the factory serial number of the special secure inland-revenue approved document registration device) shall immediately precede the words "Special tax record – end".

2.4.4. Not all the information required under paragraphs 2.4.1, 2.4.2 and 2.4.3 above need appear on each registered document report, provided that the special secure inland-revenue approved document registration device is in a constant state of registering and generating advanced secure electronic digital summaries of documents.

2.5. Registered document report

2.5.1. Every time it receives tax data from the connected computer in order to generate documents and process the data using the special secure (SHA-1) algorithm to create a summary/signature, the special secure inland-revenue approved document registration device shall generate a special report/receipt (registered document report), containing:

- the time and date the record was generated;
- the daily serial number of the registered document report generated;
- the general serial number of the registered document report (from when the special secure inland-revenue approved document registration device was commissioned);
- the advanced secure electronic digital summary of the document in question.

2.5.2. The records shall be kept on the responsibility of the owner of the special secure inland-revenue approved document registration device until such time as the "Z" daily registered document tax report for the day in question is generated.

2.5.3. In the unlikely event that the working memory of the special secure inland-revenue approved document registration device malfunctions (CMOS error), these records shall be kept until such time as the fault is restored and the corresponding documents are re-fed into the special secure inland-revenue approved document registration device so that the final "Z" daily registered document tax report can be generated and shall be submitted to the inland revenue as evidence of the corresponding documents in the event of an audit.

2.6. Daily summary/signature record

2.6.1. It must be possible to instruct a special secure inland-revenue approved document registration device to generate a daily record of all the day's summaries/signatures up to the point at which the record is generated.

2.6.2. This daily summary/signature record shall record all advanced secure electronic digital summaries for each document raised during the day (since the previous "Z" daily registered document tax report was generated) as follows:

- time and date record was generated;
- serial number of registered document report generated;

- general serial number of registered document report generated (from when the special secure inland-revenue approved document registration device was commissioned);
- advanced secure electronic digital summary of the document in question.

2.6.3. The software of the special secure inland-revenue approved document registration device must have an additional from/to function to select document registration serial numbers when instructing the device to generate the daily summary/signature record.

2.7. "Z" daily registered document tax report

2.7.1. Special secure inland-revenue approved document registration devices shall process all "summaries/signatures" in the working memory using the special secure (SHA-1) algorithm at the end of the day, generate a general daily summary/signature and generate the relevant "Z" record ("Z" daily registered document tax report).

2.7.2. The data in the working memory shall be deleted once this report has been generated. The daily registered document tax report shall contain:

- the time and date the report was generated;
- the general serial number of the "Z" daily registered document tax report (from when the special secure inland-revenue approved document registration device was commissioned);
- the general daily advanced secure electronic digital summary (summary/signature of the day's advanced secure electronic digital summaries);
- the daily serial number of any disconnections of the special secure inland-revenue approved document registration device, together with the general serial number (from when the special secure inland-revenue approved document registration device was commissioned);
- the daily serial number of any working memory errors (CMOS errors) and the general serial number (from when the special secure inland-revenue approved document registration device was commissioned);
- the daily serial number of any changes to the owner's trading name and the general serial number (from when the special secure inland-revenue approved document registration device was commissioned);
- the daily serial number of any access/interventions by an authorised engineer and the general serial number (from when the special secure inland-revenue approved document registration device was commissioned).

2.7.3. All advanced secure electronic digital summaries generated for the day may be registered before the general daily advanced secure electronic digital summary is registered, in which case the following shall be recorded for each advanced secure electronic digital summary:

- the serial number of the registered document report generated;

- the general serial number of the registered document report generated (from when the special secure inland-revenue approved document registration device was commissioned);
- the advanced secure electronic digital summary of the document in question.

2.7.4. The general requirements of Chapter 2, paragraph 2.8 shall apply to "Z" daily registered document tax reports generated by special secure inland-revenue approved document registration devices.

2.7.5. The "Z" code letter may not be used in the title or heading of any record other than the "Z" daily registered document tax report used to enter the general summary of the day's advanced secure electronic digital summaries and other daily running and cumulative totals in the tax data memory.

2.7.6. Once the "Z" daily registered document tax report has been generated, the special secure inland-revenue approved document registration device shall send the data of the general daily summary/signature of the day's advanced secure electronic digital summaries to the connected computer for storage in an appropriate electronic file.

2.7.7. All "Z" daily registered document tax reports generated must be kept for the period of time stipulated in the Code of Tax Books and Records.

2.8. Periodic tax data (daily summary) report

2.8.1. It must be possible to instruct special secure inland-revenue approved document registration devices to generate a report of all "Z" daily registered document tax reports (periodic tax data memory (daily summary) report).

2.8.2. This report shall be generated from calendar date to calendar date or, alternatively, from "Z" daily registered document tax report serial number to "Z" daily registered document tax report serial number.

2.8.3. This report shall contain:

- the time and date the report was generated;
- the details of all general daily advanced secure electronic digital summaries for each "Z" daily registered document tax report generated during the period in question, as follows:
 - serial number of the "Z" daily registered document tax report;
 - total number of documents generated and "signed" for the day;
 - general daily summary/signature of the corresponding "Z" daily registered document tax report;
- the serial number of any disconnections of the special secure inland-revenue approved document registration device for the period in question;
- the serial number of any working memory errors (CMOS errors) for the period in question;
- the serial number of any changes to the owner's trading name for the period in question;

- the serial number of any access/intervention by an authorised engineer for the period in question.

2.8.4. In addition to the requirements of Chapter 2, paragraph 2.28.3, a special electronic file (LOG file) must be created in the connected computer when it reads the content of the tax data memory via the serial port. Each line of this file shall be 81 characters long and shall consist of data recorded in the corresponding "Z" daily registered document tax report as follows:

- a. 10 digits for the date and time it was generated (recorded): YYMMDDHHMM;
- b. the 4-digit serial number of the "Z" daily registered document tax report in the form of a 4-digit counter;
- c. the general running serial number allocated when the document was recorded/generated, in the form of an 8-digit counter shown on the corresponding "Z" daily registered document tax report;
- d. the sequence of 40 hexadecimal characters (ELOT-928) from the corresponding general daily advanced secure electronic digital summary;
- e. the general running serial number of any disconnections of the special secure inland-revenue approved document registration device, in the form of a 3-digit counter, from when the special secure inland-revenue approved document registration device was commissioned until when the corresponding "Z" daily registered document tax report was generated;
- f. the general running serial number of working memory errors (CMOS errors) in the special secure inland-revenue approved document registration device, in the form of a 3-digit counter, from when the special secure inland-revenue approved document registration device was commissioned until when the corresponding "Z" daily registered document tax report was generated;
- g. the general running serial number of any changes to the name of the owner of the special secure inland-revenue approved document registration device, in the form of a 3-digit counter, from when the special secure inland-revenue approved document registration device was commissioned until when the corresponding "Z" daily registered document tax report was generated;
- h. the general running serial number of any interventions by an authorised engineer, in the form of a 3-digit counter, from when the special secure inland-revenue approved document registration device was commissioned until when the corresponding "Z" daily registered document tax report was generated.

A space shall be entered in order to distinguish between each set of data described above (a-h).

3. Software

3.1. Document generation software – general

3.1.1. In addition to managing and processing the financial data and printing the tax documents, the software on the connected computer belonging to the person generating the tax documents shall also have facilities to support and interact with the connected special secure inland-revenue approved document registration device by:

- storing the necessary data from the tax documents and the corresponding advanced secure electronic digital summaries generated in electronic files;
- sending the tax documents to be printed to the special secure inland-revenue approved document registration device for signing;
- receiving the registration number of the special secure inland-revenue approved document registration device, the date and time the document was registered and the advanced secure electronic digital summary was created and the daily and general document generation serial number from the special secure inland-revenue approved document registration device;
- receiving the advanced secure electronic digital summary produced by the special secure inland-revenue approved document registration device;
- registering the printed records of these documents by inserting/imprinting a symbol sequence (which includes the advanced secure electronic digital summary) on these records and their final print-out;
- re-feeding the data used to create an advanced secure electronic digital summary into the special secure inland-revenue approved document registration device, in the unlikely event of an error in the working memory (CMOS error) of the special secure inland-revenue approved document registration device;
- receiving the details of the general daily advanced secure electronic digital summary produced by the special secure inland-revenue approved document registration device and storing it in an electronic file;
- detecting any disconnection of the special secure inland-revenue approved document registration device while data is being sent to or from it.

3.1.2. The software of the connected computer may have also have the facility to imprint the symbol sequence using a bar code.

3.2. Support software

A distinction is made between two scenarios where the special secure inland-revenue approved document registration device operates/interacts with computer document generation applications software already installed:

3.2.1. Scenario A: Special support software

3.2.1.1. The holder of the certificate of suitability for the special secure inland-revenue approved document registration device has his own special support software (driver) at operating system level which supports all interactions between document generation/printing applications software and the special secure inland-revenue approved document registration device.

3.2.1.2. This special software shall execute the following functions and have the following facilities:

1. It has the facility to be activated and deactivated by the operator.
2. It has the facility for the operator to select/define the required printing device (already installed in the operating system).

3. It detects printing requests from the operating system applications, which are directed to the selected device installed.
4. It receives all data for printing for the selected printing device and processes and stores the required documents in an electronic text file, the name formatting and storage method of which can be determined by the operator.
5. It sends all the data required to create the advanced secure electronic digital summary of each document to the connected special secure inland-revenue approved document registration device.
6. It receives the following from the special secure inland-revenue approved document registration device:
 - the date and time the document was registered and the advanced secure electronic digital summary created;
 - the advanced secure electronic digital summary;
 - the general and daily document registration/generation serial number;
 - the registration number of the special secure inland-revenue approved document registration device.
7. It stores the data received from the special secure inland-revenue approved document registration device in an electronic fixed-length symbol sequence text file (which includes the details listed under point 6 above), the name formatting and storage method of which can be determined by the operator.
8. An additional line is added to all data for printing, consisting of one fixed-length symbol sequence which includes the details listed under point 6 above and is printed on the selected printing device.
9. At the end of the day, once the "Z" daily registered document tax report has been generated by the special secure inland-revenue approved document registration device, it receives the data for the general daily summary/signature (advanced secure electronic digital summary for the day) and stores it in an electronic text file, the name formatting and storage method of which can be determined by the operator.

3.2.1.3. This special software shall also have the facility to re-feed the data required to create the advanced secure electronic digital summary to the special secure inland-revenue approved document registration device in the unlikely event of an error in the working memory (CMOS error) of the special secure inland-revenue approved document registration device and to detect any disconnection or communication failure while data is being sent to or from the connected special secure inland-revenue approved document registration device.

3.2.1.4. This special software may be incorporated into the special secure inland-revenue approved document registration device, provided that it provides all the registration functions required.

3.2.1.5. In all events, this special software shall form an integral part of the special secure inland-revenue approved document registration device and the approval thereof.

3.2.2. Scenario B: **Document generation applications software already installed and suitably modified**

3.2.2.1. Documentation generation applications software already installed on the computer is suitably modified to drive interactions between it and the special secure inland-revenue approved document registration device.

3.2.2.1.1. In this case, the applications software shall execute the following functions and have the following facilities:

1. It stores the required data of the documents to be printed/registered in an electronic text file, the name formatting and storage method of which can be determined by the operator.
2. It processes and sends all the data required to create the advanced secure electronic digital summary of each document to the connected special secure inland-revenue approved document registration device.
3. It receives the following from the special secure inland-revenue approved document registration device (for every document):
 - the date and time the advanced secure electronic digital summary was created and the document registered;
 - the advanced secure electronic digital summary of the document;
 - the general and daily document registration/generation serial number;
 - the registration number of the special secure inland-revenue approved document registration device.
4. It stores the data received from the special secure inland-revenue approved document registration device in an electronic fixed-length symbol sequence text file (which includes the details listed under point 6 above), the name formatting and storage method of which can be determined by the operator.
5. An additional line is added to all data for printing, consisting of one fixed-length symbol sequence which includes the details listed under point 3 above and is printed on the selected printing device.
6. At the end of the day, once the "Z" daily registered document tax report has been generated by the special secure inland-revenue approved document registration device, it receives from it the data for the general daily summary/signature (advanced secure electronic digital summary for the day) and stores it in an electronic text file, the name formatting and storage method of which can be determined by the operator.

3.2.2.1.2. This special software shall also have the facility to re-feed the data required to create the advanced secure electronic digital summary to the special secure inland-revenue approved document registration device in the unlikely event of an error in the working memory (CMOS error) of the special secure inland-revenue approved document registration device and to detect any disconnection or communication failure while data is being sent to or from the connected special secure inland-revenue approved document registration device.

3.2.2.1.3. In the case of scenario B, the holder of the certificate of suitability of the special secure inland-revenue approved document registration device must give a written binding assurance to the Committee to the effect that the document generation applications software of the connected computer has been inspected and certified as functioning properly, that this software (which must generate documents completely in keeping with the current provisions of the Code of Tax Books and Records and the relevant departments of the Ministry of the Economy & Finance) does not in any way circumvent the financial data security system of the special secure inland-revenue approved document registration device in question and that it complies with the present technical requirements and specifications.

3.2.2.1.4. The binding assurance/certification of the document generation applications software shall state the following:

- the full details of the applications software manufacturer;
- the exact brand name and version number of the software.

3.2.2.1.5. The binding assurance/certification for the Committee must be given for each different programme to be used and shall be accompanied by a copy of the demonstration version of the software, stored on a suitable magnetic or optical medium, together with the full details of its computer operating requirements and conditions.

3.2.2.1.6. These details shall be entered in a special section on the relevant pages of the service and repair log accompanying the special secure inland-revenue approved document registration device.

3.2.2.1.7. It is prohibited for special secure inland-revenue approved document registration devices to operate/interact with connected computer systems which do not have certified applications software for generating/registering documents.

3.2.2.1.8. The holder of the certificate of suitability of the special secure inland-revenue approved document registration device and his network of authorised engineers must immediately report any infringement of the foregoing to the tax office which assesses the owner of the special secure inland-revenue approved document registration device and to the Committee.

3.3. Creating, storing and keeping electronic document files

3.3.1. Computer-created files

3.3.1.1. On completion of the communication between the special secure inland-revenue approved document registration device and the connected computer to register each document, the support software for the special secure inland-revenue approved document registration device shall create two electronic files, in simple readable text format (ELOT-928), and store them on the computer on a suitable magnetic or optical storage medium.

If there is a suitable storage medium (e.g. flash memory) on the special secure inland-revenue approved document registration device, the special

secure inland-revenue approved document registration device shall manage this memory, for the creation and daily storage of the registration files for each document and for transferring them to computer for permanent storage once the "Z" daily registered document tax report has been generated, in application *mutatis mutandis* of the provisions of Chapter 2, paragraphs 5.2, 5.3, 5.6, 5.9.2 and 5.10 governing the temporary daily record memory of inland-revenue approved electronic registers used to store copies of generated records electronically and the Committee shall check the reliability and storage facilities of the electronic data files and the functions of this memory separately.

3.3.1.2. The first file shall be the electronic file for the data of the generated document in question. The file shall only contain the characters/symbols used to format the advanced secure electronic digital summary of the document. The name of this file shall be formatted as follows:

- a) all 11 characters/numbers of the registration number of the special secure inland-revenue approved document registration device from which it originates. This number consists of the 3-letter approval code and the 8-digit production number with no intervening spaces;
- b) the 6-digit date on which it was created (written) as follows: YYMMDD, where YY is the year, MM the month and DD the day;
- c) the serial number of the last "Z" daily registered document tax report, increased by 1, in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- d) the daily document registration/generation serial number, in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- e) the underscore ("_") followed by the Latin code letter "a";
- f) the extension ".txt" indicating the type of file (simple readable text ELOT-928).

3.3.1.3. The second file shall be the electronic file of the advanced secure electronic digital summary/registration symbol sequence of the document in question. The name of this file shall be formatted as follows:

- a) all 11 characters/numbers of the registration number of the special secure inland-revenue approved document registration device from which it originates. This number consists of the 3-letter approval code and the 8-digit production number with no intervening spaces;
- b) the 6-digit date on which it was created (written) as follows: YYMMDD, where YY is the year, MM the month and DD the day;
- c) the serial number of the last "Z" daily registered document tax report, increased by 1, in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- d) the daily document registration/generation serial number, in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes

entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
e) the underscore ("_") followed by the Latin code letter "b";
f) the extension ".txt" indicating the type of file (simple readable text ELOT-928).

3.3.1.4. This second file shall only contain the 77-character document registration symbol sequence, consisting of the following:

- the sequence of 40 hexadecimal ELOT-928 characters of the corresponding advanced secure electronic digital summary of the document (using the numbers 0...9 and the capital Latin letters A...F only);
- a space;
- the daily document registration/generation serial number in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a space;
- the general document registration/generation serial number in the form of an 8-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 8). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a space;
- a fixed-length sequence of 10 characters showing the date and time the advanced secure electronic digital summary was created and the document registered, as follows: YYMMDDHHMM, where YY is the year, MM the month, DD the day, HH the hour and MM the minute;
- a space;
- all 11 characters/numbers of the registration number of the special secure inland-revenue approved document registration device from which it originates. This number consists of the 3-letter approval code and the 8-digit production number with no intervening spaces.

3.3.2. Electronic file of general daily summary/signature of advanced secure electronic digital summaries

3.3.2.1. At the end of the day, once the "Z" daily registered document tax report has been generated by the special secure inland-revenue approved document registration device, the connected computer shall receive from it the data for the general daily summary/signature (advanced secure electronic digital summary for the day) and shall store it in an electronic text file, the name of which shall be formatted as follows:

- a) all 11 characters/numbers of the registration number of the special secure inland-revenue approved document registration device from which it originates. This number consists of the 3-letter approval code and the 8-digit production number with no intervening spaces;
- b) a fixed-length sequence of 10 characters showing the date and time the general daily advanced secure electronic digital summary was created and the "Z" daily registered document tax report generated, as follows:

YYMMDDHHMM, where YY is the year, MM the month, DD the day, HH the hour and MM the minute;

c) the serial number of the "Z" daily registered document tax report in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);

d) the underscore ("_") followed by the Latin code letter "c";

e) the extension ".txt" indicating the type of file (simple readable text ELOT-928).

3.3.2.2. This file shall only contain the sequence of 40 hexadecimal (ELOT-928) characters of the daily general advanced secure electronic digital summary (using the numbers 0...9 and the capital Latin letters A...F only).

3.3.3. Obligation and purpose of keeping electronic files stored

3.3.3.1. The files created (text files containing the data required for every document generated, for the advanced secure electronic digital summary/registration symbol sequence corresponding to it and for the electronic files with the general advanced secure electronic digital summaries for each day) shall be kept for the period required under the provisions of Article 21 of the Code of Tax Books and Records (6 years) on the sole responsibility of the owner of the special secure inland-revenue approved document registration device and person responsible for the stored files. These files must be immediately accessible and readable on demand by the inland revenue and every facility and means (media, equipment etc.) needed in order to transfer them to another personal computer and print and verify them shall be provided.

3.3.3.2. Any loss or corruption of these files shall attract the sanctions for which provision is made in the relevant provisions (Article 30 of the Code of Tax Books and Records and Article 5 of Law 2523/1997).

3.3.3.3. The authenticity of origin, data integrity and readability of these files shall be protected throughout the period of storage.

3.3.4. Alternative method of formatting the names of electronic files stored

3.3.4.1. Alternatively, if the software of the PC operating system cannot handle long file names, multiple level structures of the corresponding directories and sub-directories must be used where possible in lieu of the individual sections used to format the name (e.g. registration number of the special secure inland-revenue approved document registration device, date code, "Z" serial number etc.) in order to store and keep the relevant files, in which case this full path name shall qualify as the name of each file.

3.3.4.2 Wherever multiple level structures of directories and sub-directories are used in order to store/keep the relevant files, the names of the directories

and sub-directories must be based on the corresponding sections required in order to format the names of these files, as described in paragraphs 3.3.1.2, 3.3.1.3 and 3.3.1.4 above, in order to improve how files are organised and make them easier to locate.

4. Data used to create advanced secure electronic digital summaries

4.1. Requirements under the Code of Tax Books and Records

4.1.1. All the data contained in the document generated must be printed and used for the purpose of registration as appropriate (document title, full details of transacting parties, full details of transaction etc.), in accordance with the provisions of the Code of Tax Books and Records (Presidential Decree 186/1992).

When generating documents on forms on which the details of the person raising the document or other information are pre-printed, these details need not be printed when generating the document, provided that they are used, as they already appear, in order to register the document and are stored in the corresponding electronic file (...a.txt).

Where multiple (carbon) copy forms on which the details of the person raising the document and other information are pre-printed are used to generate documents, these details need not be used to register the document, provided that one copy is kept for the period required under the Code of Tax Books and Records.

4.1.2. The following shall apply whenever documents are generated by a printing mechanism (printer) in which the original and copies are not printed simultaneously using non-carbon or carbon paper:

4.1.2.1. The destination details must be printed and used in order to register documents governed by Article 16 (5), (6) and (10) of the Code of Tax Books and Records. A separate document shall be generated and registered for each destination.

4.1.2.2. Where combined or non-combined despatch notes are generated in order to accompany goods in transit, the corresponding document shall be generated once only (top copy) and the word "ORIGINAL" shall appear when printing and registering the document.

4.1.2.3. Wherever several copies are generated, the information stipulated in Article 18 (4) of the Code of Tax Books and Records must appear when printing and registering the document.

4.2. Use of specific codes/code page

4.2.1. The standard governing the position/order of characters and symbols (ELOT-928) shall be followed when formatting the advanced secure electronic digital summary of each document generated and the general daily advanced

secure electronic digital summary, irrespective of the internal presentation of the printed symbols and characters within the special secure inland-revenue approved document registration device.

4.3. Special characters/formatting control characters

4.3.1. Any special text formatting characters (e.g. bold, double height, italics, colour, horizontal or vertical lines etc.) used to print the forms of the documents generated shall not be sent to the special secure inland-revenue approved document registration device and shall not be used to format the advanced secure electronic digital summary of the document.

4.3.2. There is no need for the appearance and formatting (bold, double height, italics, images, graphics etc.) of the text of the document contained in the document file permanently stored on the computer (and which may be printed) to be identical to the document generated.

4.4. Use of graphics/images

4.4.1. Where graphics or images (e.g. advertising messages etc.) are used when printing the documents generated, the data relating to the image or graphic shall be replaced by the word "graphic" in square brackets when formatting the advanced secure electronic digital summary and registering the document.

4.4.2. Any graphics or images used during printing shall not refer to amounts or quantities or mislead or give rise to any misunderstanding of the data in the document generated, nor shall they exceed the equivalent of six (6) simple lines of text in size.

4.5. Creating advanced secure electronic digital summaries of documents

4.5.1. In order to create the advanced secure electronic digital summary, all the symbols and characters which are printable on the document form shall be sent to the special secure inland-revenue approved document registration device without exception, so that the characters and number of lines are identical. The following coding characters alone shall therefore also be sent, as and where required:

- space
- TAB
- line feed (LF)
- carriage return (CR)
- next page (NP)
- end of file (EOF)

4.5.2. Once it has received all the data required, the special secure inland-revenue approved document registration device shall immediately add a 33-character long symbol sequence consisting of the following:

- all 11 characters/numbers of the registration number of the special secure inland-revenue approved document registration device from which it originates. This number consists of the 3-letter approval code and the 8-digit production number with no intervening spaces;
- the general document registration/generation serial number in the form of an 8-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 8). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- the daily document registration/generation serial number in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a fixed-length sequence of 10 characters showing the date and time the advanced secure electronic digital summary was created and the document registered, as follows: YYMMDDHHMM, where YY is the year, MM the month, DD the day, HH the hour and MM the minute.

4.5.3. These data shall be processed by the special secure inland-revenue approved document registration device using a special secure algorithm (SHA-1) to give the advanced secure electronic digital summary of the document in question, which shall be sent, together with the date and time the secure electronic digital summary was registered and created, the daily and general serial document registration number and the registration number of the special secure inland-revenue approved document registration device to the connected computer for imprinting/printing on the document being generated and in order to create and store the corresponding electronic file of the advanced secure electronic digital summary/registration symbol sequence.

4.5.4. One of the following must be used as an end-of-line marker for all registered data and the corresponding files kept of each document:

- a. simple line feed – code: 0A (hex)
- b. simple carriage return – code 0D (hex)
- c. carriage return and line feed combined – codes 0D (hex) and 0A (hex), in which case there must be no spaces between these characters.

Where a page break or end of data/file are marked, the page break or end-of-file marker may also be used as the end-of-line marker.

4.6. Imprinting/printing the advanced secure electronic digital summaries on the document generated (document registration symbol sequence)

4.6.1. The advanced secure electronic digital summary shall be imprinted/printed on the document generated by the connected computer using the support software for the special secure inland-revenue approved document registration device which, once it has received the aforementioned

data, shall incorporate the document registration symbol sequence into the document to be printed.

4.6.2. Once the document registration symbol sequence has been incorporated into the document, it shall form part of it. The registration symbol sequence shall be placed on the next empty printable line after the last line of printable data on the last page of the document. It is a fixed length sequence 77 characters long and contains precisely the same 77 characters in the corresponding file of the advanced secure electronic digital summary/registration symbol sequence stored on the computer.

If the paper is not wide enough to print the entire registration symbol sequence on one line, the registration symbol sequence may be printed on 2 or, alternatively, 4 consecutive lines (the first 40 characters on the first line and the remaining 37 on the second line or 20 characters on each of the first three lines and the remaining 17 on the fourth line). The document registration symbol sequence shall consist of:

- the sequence of 40 hexadecimal (E\OT-928) characters of the corresponding advanced secure electronic digital summary of the document (using the numbers 0...9 and the capital Latin letters A...F only);
- a space;
- the daily document registration/generation serial number in the form of a 4-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 4). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a space;
- the general document registration/generation serial number in the form of an 8-digit counter. The serial number shall be entered on the far right, with zeroes entered in any remaining positions (up to number 8). No symbol shall be used to divide the number into sets of three digits (hundreds, thousands etc.);
- a space;
- a fixed-length sequence of 10 characters showing the date and time the general daily advanced secure electronic digital summary was created and the "Z" daily registered document tax report generated, as follows: YYMMDDHHMM, where YY is the year, MM the month, DD the day, HH the hour and MM the minute;
- a space;
- the registration number of the special secure inland-revenue approved document registration device (3 characters/number of the approval number, a space and the 8-digit factory production serial number).

4.6.3. In order to help prevent errors during reproduction/copying and control of the registration symbol sequence, the symbol sequence may also be followed immediately by the same sequence in the form of a bar code.

4.7. Creating the general daily advanced secure electronic digital summary

4.7.1. In order to create the general daily advanced secure electronic digital summary, the software of the special secure inland-revenue approved document registration device shall add the general daily advanced secure electronic digital summary of the previous "Z" daily registered document tax report generated to all the advanced secure electronic digital summaries for the day (created and stored in the working memory since the previous "Z" daily registered document tax report was generated) when the procedure to generate the "Z" daily registered document tax report is activated and this entire entity shall be processed using the special secure algorithm (SHA-1).

4.7.2. The result of this processing gives the general daily advanced secure electronic digital summary which, once the "Z" daily registered document tax report has been generated, shall be sent together with the date and time of generation, the serial number of the "Z" daily registered document tax report and the registration number of the special secure inland-revenue approved document registration device, to the connected computer in order to create and store the corresponding electronic file of the general daily advanced secure electronic digital summary.

5. Procedure for auditing the integrity of the documents generated on the basis of the electronic files stored

5.1. The auditee shall provide and put into immediate use any means or equipment required for the audit by the inland revenue.

5.2. The auditee shall:

- provide copies of the electronic files of the documents requested for auditing on a suitable medium (e.g. floppy disk, CD etc.);
- confirm and accept that these documents are identical to those located and printed under step (iv) below.

5.3. A document audit may include the following steps:

- i. identifying the generation date and the registration symbol sequence from the document being audited and the special secure inland-revenue approved document registration device from which it originated;
- ii. printing a periodic tax data memory (daily summary) report for that date and identifying the general daily advanced secure electronic digital summary from it;
- iii. accessing the electronic files of the documents and the advanced secure electronic digital summary for that date relating to the specific special secure inland-revenue approved document registration device;

- iv. locating and printing the electronic text files and advanced secure electronic digital summary files for the document being audited;
- v. auditing the content of the text file ("....._a.txt") containing the document being audited. The content shall be audited, irrespective of the size and appearance of the characters (ignoring the registration symbol sequence). They must be identical;
- vi. comparing the content of the electronic file containing the advanced secure electronic digital summary ("....._b.txt") with the registration symbol sequence written on the document being audited. They must be identical;
- vii. using a computer to execute a special programme to create SHA-1 summaries and create a general advanced secure electronic digital summary from the individual advanced secure electronic digital summaries of each file for the day (which is of course also used to format the advanced secure electronic digital summary of the document being audited);
- viii. comparing the advanced secure electronic digital summary obtained during the audit with that entered on the periodic tax data memory (daily summary) report. They must be identical.

6. Operating specifications

6.1. Main functions/basic specifications

6.1.1. The basic operating specifications of special secure inland-revenue approved document registration devices shall be determined by its facilities to:

- communicate with a connected PC in order to receive financial data for each computer-generated document;
- process these data and create an unequivocal advanced secure electronic digital summary for each document generated using the special secure algorithm (SHA-1);
- number and store each advanced secure electronic digital summary created in the working memory;
- generate the relevant registered document report;
- send the advanced secure electronic digital summary, the date and time it was created, the number of the summary, the registration number of the special secure inland-revenue approved document registration device and any information required to the connected computer for every advanced secure electronic digital summary created;
- create the unequivocal general advanced secure electronic digital summary of all advanced secure electronic digital summaries for the day with the daily procedure to generate the "Z" daily registered document tax report, using the special secure algorithm (SHA-1), and store it permanently in the tax data memory together with any other information required (daily advanced secure electronic digital summary number etc.);

- send the general daily advanced secure electronic digital summary created and any information required to the connected computer;
- generate all the forms required, such as special tax records and other operating and programming records for diagnostic and information purposes;
- detect any error in the working memory and any computer disconnection during communication with it.

7. Technical specifications

7.1. The corresponding paragraphs in Chapter 2 shall apply in general to the technical specifications of special secure inland-revenue approved document registration devices. However, the following paragraphs specify the technical requirements of special secure inland-revenue approved document registration devices as follows:

7.2. Power supply

7.2.1. Special secure inland-revenue approved document registration devices shall have an independent power socket for alternating current (voltage $230V \pm 10\%$, frequency $50Hz \pm 5\%$.) or direct current (12 or 24 V DC).

7.2.2. Any external power supply devices (rectifier, transformer etc.) shall qualify as an integral part of the special secure inland-revenue approved document registration device and approval thereof.

7.2.3. When in the operating state and connected to the connected computer system, the power supply for the special secure inland-revenue approved document registration device may be taken from the connected computer.

7.3. Working memory/data security

7.3.1. The working memory is the unit which stores the programmes, the advanced secure electronic digital summaries for each document registered and the interim processing data required or created during daily operation of the special secure inland-revenue approved document registration device.

7.3.2. The working memory keeps all the running totals needed, such as the daily counter of registration records generated and any other running totals required (such as number of CMOS errors, interventions by authorised engineers etc.).

7.3.3. The software of the special secure inland-revenue approved document registration device shall have a special security system to protect the content of the working memory and shall not allow numbers to be somehow cancelled/deleted or subtracted from the daily running/final totals in the working memory.

7.3.4. It must not be possible under any circumstances to remove/delete or overwrite data in the working memory.

7.3.5. The working memory shall only be reset once the required documents have been successfully transferred and written to the tax data memory. The data recorded in the tax data memory and printed on the "Z" daily registered document tax report shall be taken solely from data formatted and cumulated in the working memory of the special secure inland-revenue approved document registration device. The software of the special secure inland-revenue approved document registration device shall not allow the "Z" daily registered document tax report to be somehow generated directly from data preformatted in the connected computer system and obtained directly from it.

7.4. Working memory errors (CMOS errors)

7.4.1. Special secure inland-revenue approved document registration devices shall have suitable electronic circuits and/or software to detect, number and record any errors in the working memory (CMOS errors).

7.4.2. Errors identified in the working memory shall be registered by the special secure inland-revenue approved document registration device with an audible alarm and/or on-screen message.

7.4.3. In addition, the electronic circuits and software of special secure inland-revenue approved document registration devices shall block all functions of the special secure inland-revenue approved document registration device until such time as the error is restored.

7.4.4. Working memory errors shall be recognised by the support software of the connected computer every time it tries to communicate with the special secure inland-revenue approved document registration device and a suitable on-screen message shall warn the computer operator accordingly.

7.4.5. When an error in the working memory is detected:

- if the error is detected by the circuits of the special secure inland-revenue approved document registration device, it shall be restored by an authorised engineer and recorded in the accompanying service log;
- the owner/user of the special secure inland-revenue approved document registration device shall be responsible for activating the support software for the special secure inland-revenue approved document registration device on the connected computer;
- the data of all the tax documents shall be re-sent to the special secure inland-revenue approved document registration device one by one, in the order in which they were generated/registered before the error in the working memory occurred, so that the necessary summaries (advanced secure electronic digital summaries) and other financial data (running totals etc.) needed to create the general daily summary/signature can be recreated;
- in this case, the new advanced secure electronic digital summary and the data in the registration symbol sequence shall be returned to the

connected computer for every document re-registered. The computer software shall add the new registration symbol sequence as a new line at the end of the corresponding electronic file containing the advanced secure electronic digital summary/registration symbol sequence for the document in question;

- the word "REPEAT" must appear on the new registered document report generated;
- the relevant "Z" daily registered document tax report must be generated.

7.5. Storing data in the tax data memory

7.5.1. The tax data memory shall store all information of interest to the inland revenue, viz.:

a) Invariable data

1. Registration number of the special secure inland-revenue approved document registration device. This shall remain unchanged throughout the lifetime of the special secure inland-revenue approved document registration device and shall only change if the tax data memory is replaced with a new memory (because it is transferred, malfunctioning or full).
2. The full name and father's name or trading name of the owner/user of the special secure inland-revenue approved document registration device.
3. The registered address of the owner/user.
4. The activity/profession of the owner/user.
5. The tax registration number and tax office which assesses the owner/user.

b) Data generated from daily transactions

The data produced from daily transactions must be written from the working memory to the tax data memory.

When the day's transactions are closed using the procedure to generate the "Z" daily registered document tax report, an entry with the time and date and the following details shall be stored in the tax data memory:

1. Number of daily registered document reports generated.
2. Number of registered document reports generated from when the special secure inland-revenue approved document registration device was commissioned.
3. Number of working memory errors (CMOS errors) from when the special secure inland-revenue approved document registration device was commissioned.
4. Number of owner's/user's name changes from when the special secure inland-revenue approved document registration device was commissioned.
5. Number of disconnections of the special secure inland-revenue approved document registration device from when the special secure inland-revenue approved document registration device was commissioned.
6. Number of "interventions" by authorised engineer from when the special secure inland-revenue approved document registration device was commissioned.
7. The control character (byte) confirming proper storage in the tax data memory.

7.6. Special secure inland-revenue approved document registration device clocks and generation times

Special secure inland-revenue approved document registration devices must have an integrated facility for automatically adjusting the clock to winter and summer times.

7.7. Special secure inland-revenue approved document registration device printing mechanisms

7.7.1. The requirements laid down in Chapter 2, Section 3 for legal receipt printers shall apply in general to the printing mechanisms of special secure inland-revenue approved document registration devices.

7.7.2. However, special secure inland-revenue approved document registration devices need not keep a copy of records issued, i.e. no second roll of paper is needed in the legal receipt printer, nor do copies of records generated need to be stored electronically, as described in Chapter 2, paragraphs 3.4, 4 and 5.

7.8. Tax data memory read-out port

7.8.1. Special secure inland-revenue approved document registration devices must have a separate serial port (RS232) for reading the information in the tax data memory. This port shall be independent of and different from the special data communications port. It must also be possible to use this serial port to connect to devices and control units for programming and setting the parameters of special secure inland-revenue approved document registration devices. The requirements of Chapter 2, paragraph 2.28 shall apply *mutatis mutandis* to the serial port for reading the tax data memory.

7.9. Connection/data communications

7.9.1. The connection between the special secure inland-revenue approved document registration device and the connected computer system via the special data communications port may be wired or wireless:

7.9.1.1. **Wired** (via conducting metal contacts):

- a) either direct with no intervening cables (plug to plug),
- b) or cabled.

7.9.1.2. **Wireless**

7.9.2. If the special secure inland-revenue approved document registration device is directly wired to a computer port which is not a network port:

7.9.2.1. Only one continuous, uninterrupted multiple facility (multistrand or other) cable not connected by cable or otherwise to other intervening devices shall be connected to the special data communications port.

7.9.2.2. The type of connection cable and the length of operational communication without malfunction between the computer and the special secure inland-revenue approved document registration device shall be expressly stipulated by the manufacturer.

7.9.2.3. The cable must be insulated against interference from electromagnetic noise and must have electromagnetic protection.

7.9.2.4. The connection cable shall form an integral part of the special secure inland-revenue approved document registration device and approval thereof.

7.9.3. In the case of wireless connections, any frequency user licences required must be obtained from the relevant government department.

7.9.4. Details of the connection, connection conditions and connection method shall be filed with the Committee, together with the communications protocol.

7.10. Disconnection

7.10.1. Disconnection of the special secure inland-revenue approved document registration device shall mean any inability to send or receive data between the device and the driver software on the connected computer.

7.10.2. If a disconnection is identified, all registration, storage, summary and record generation functions of the special secure inland-revenue approved document registration device shall be blocked.

7.10.3. The disconnection shall be detected by the support software for the special secure inland-revenue approved document registration device on the connected computer whenever it attempts to communicate with the special secure inland-revenue approved document registration device and the computer operator shall be warned accordingly with an appropriate message. If the disconnection occurs after the procedure to send the data required in order to create an advanced secure electronic digital summary has commenced but before the data are received, the procedure shall be cancelled and shall be deemed not to have taken place and shall be repeated once reconnection has been detected.

7.10.4. No longer than 30 seconds shall be required in order to detect a disconnection.

7.10.5. If the special secure inland-revenue approved document registration device disconnects from the connected system when it is a state of sending or receiving data:

- the incident shall be allocated a disconnection serial number in the working memory;
- the special secure inland-revenue approved document registration device shall automatically generate an appropriate signal, by printing the following illegal receipt message: "Special data communications port disconnection #

xxx Date: dd/mm/yy Time: hh:mm". This print-out shall be accompanied by an audible alarm and, if there has been no intervening power failure, connection restoration (reconnection) shall be attempted at least 10 times, after which the special secure inland-revenue approved document registration device may automatically shut down;

- if the disconnection occurs before, during or after the procedure to create an advanced secure electronic digital summary but after the relevant data have been received, this procedure shall be cancelled and any advanced secure electronic digital summary created shall be deleted from the working memory of the special secure inland-revenue approved document registration device.

7.10.6. The disconnection serial number # xxx shall be entered in the tax data memory (in a separate total used to count special data communications port disconnections) when the "Z" daily registered document tax report is generated. The number of disconnections shall be kept as a continuous running total and shall appear on every "Z" daily registered document tax report.

7.11. Special secure inland-revenue approved document registration device data security

Special secure inland-revenue approved document registration devices shall not communicate with the connected computer (shall not send or receive data for registration) from a port other than the special data communications port. If the special secure inland-revenue approved document registration device has a normal or reduced (integrated or detached) keypad/control unit, it shall be used solely for programming and setting the parameters of the special secure inland-revenue approved document registration device. Special secure inland-revenue approved document registration devices shall be equipped from the outset with special software which prevents registered document reports from being generated directly from the keypad/control unit and data for document registration from being input or registered document reports from being generated via a port other than the special data communications port or by some other method.

7.12. Additional external control units

7.12.1. Special secure inland-revenue approved document registration devices shall have the minimum external operation facilities required in order to generate records of the requisite documents independently and in a state of disconnection from the connected computer system. These requisite documents are:

- a) the "Z" daily registered document tax report;
- b) the daily summary/signature record;
- c) the periodic tax data memory (daily summary) report, with the facility to select a calendar period or a period from "Z" number to "Z" number.

7.12.2. These operations may be carried out via special keystrokes or a key or a combination of the two. Any detached control unit for generating the

above records shall qualify as an integral part of the special secure inland-revenue approved document registration device and approval thereof.

7.12.3. This control unit or its connection point (if it is detached) may be protected against vandalism or unauthorised use.

7.12.4. Special secure inland-revenue approved document registration devices may also have other additional ports, but only for adding control units such as keypads and screens for operating additional programming facilities, statements, adjustments, technical controls and other operations required.

8. Service and repair log

8.1. Service and repair logs for special secure inland-revenue approved document registration devices shall generally be governed by the requirements of Chapter 2, paragraph 2.20.5. However, the following shall also apply to service and repair logs for special secure inland-revenue approved document registration devices.

8.2. General comments

8.2.1. "Z" daily registered document tax report shall apply in lieu of "Z" daily transaction record.

8.2.2. Registered document report shall apply in lieu of "revenue receipt" or "sales receipt" or "retail sales receipt" or "wholesale receipt".

8.2.3. As the tax data memory of special secure inland-revenue approved document registration devices is not required to store amounts, VAT etc., this specification shall not apply to any corresponding reports referred to in the service and repair log of special secure inland-revenue approved document registration devices. Instead, the total number of registered documentation tax reports generated since the special secure inland-revenue approved document registration device was commissioned (tax data memory activated) shall be stated.

8.2.4. It is prohibited to generate and register documents from special secure inland-revenue approved document registration devices before registering their commissioning with the local inland revenue office and having the service and repair log endorsed. Otherwise, all the provisions relating to the generation of unendorsed documents shall apply.

8.2.5. The following shall be recorded in a special section with a sufficient number of pages at the end of the first section of the service and repair log for special secure inland-revenue approved document registration devices for which there is no special independent support software and driver in a computer operating system to manage document registration and generation/printing and which register and generate/print documents via the document generation applications software of the connected computer:

- the full details of the applications software manufacturer;

- the exact brand name and version number of the software;
- an assurance by the holder of the certificate of suitability that the software use to drive the special secure inland-revenue approved document registration devices has been inspected and certified and operates in accordance with the current provisions of the Code of Tax Books and Records;
- a note to the effect that the special secure inland-revenue approved document registration device must not, under any circumstances, function in tandem with a connected computer with different, non-certified applications software.

8.2.6. One or more pages shall be added at the end of the second section of the service and repair log so that there is sufficient space for at least 10 endorsements/stamps by the tax office which assesses the owner/user of the special secure inland-revenue approved document registration device in special cases laid down in the relevant provisions.

9. Monitoring special secure inland-revenue approved document registration devices under the TAXIS system.

The procedure which already applies to inland-revenue approved cash registers and inland-revenue approved electronic registers and systems under the TAXIS system shall be used to monitor special secure inland-revenue approved document registration devices installed by businesses and businessmen.

CHAPTER 4

TRANSFER/CHANGE OVER PROCEDURES FOR INLAND-REVENUE APPROVED REGISTERS

1. General

1.1. This chapter lays down the procedures and details for transferring inland-revenue approved electronic registers and special secure inland-revenue approved document registration devices.

2. Transfer/changeover procedures

A. TRANSFERRING INLAND-REVENUE APPROVED ELECTRONIC REGISTERS – GENERAL

1. Inland-revenue approved registers may only be transferred from a user/businessman or owner (internal delivery) and hardware may only be leased to another businessman with permission to use an inland-revenue approved register if the old tax data memory is first replaced with a new memory.
2. The body of the inland-revenue approved register (without the tax data memory) may be transferred in the following cases only, provided that the tax data memory is first stopped (and removed):
 - a) from user/businessman or owner to a salesman/dealer in inland-revenue approved registers or to an inland-revenue approved register manufacturer/importer or technical support company;
 - b) from a salesman/dealer to another salesman/dealer in inland-revenue approved registers or to an inland-revenue approved register manufacturer/importer or technical support company;
 - c) from a leasing company to a salesman/dealer in inland-revenue approved registers or to an inland-revenue approved register manufacturer/importer or technical support company.
3. In all events, the inland register shall be transferred from the vendor/dealer to a businessman/user with the tax data memory activated.
4. The "inland-revenue approved cash registers received log" kept in accordance with the provisions of paragraph 1 of decree no. 1133630/1096/0015/POL. 1326/13.12.1996 by the Minister for Finance by businessmen dealing in used inland-revenue approved registers shall be renamed "inland-revenue approved registers and tax data memories received log" and shall continue to be kept and inspected. This log shall be used to record tax data memories on receipt of each used inland-revenue approved register or tax data memory of which delivery is taken for any reason other than for servicing and repair.
5. Mandatory submission of a copy of the receipt of changeover of the inland-revenue approved register to the local inland revenue office shall no longer be required in the following cases:
 - a. sale of the body of the inland-revenue approved register (without the tax data memory);
 - b. sale of a new tax data memory by a professional salesman of inland-revenue approved registers to another professional salesman/dealer in inland-revenue approved registers.
6. Wherever the present decree requires the new service and repair log to be endorsed and a TAXIS form B1 to be completed, the statutory declaration completed and submitted under the version of Article 8 of Law 1599/1986 in force at the time shall be deferred under Article 4 (2) of Law 1809/1988 if the data entered on the declaration are recorded in Table F of TAXIS form B1, in which case a protocol shall be issued by the inland revenue.

**B. TRANSFERRING INLAND-REVENUE APPROVED
REGISTERS/REPLACING OLD TAX DATA MEMORIES WITH NEW
MEMORIES/ISSUING NEW SERVICE LOGS**

1. Transferring used inland-revenue approved registers from user or owner (vendor) to another businessman/user (purchaser) with the tax data memory removed/replaced

1.1. Action by vendor

1.1.1. Remove/replace tax data memory

Before removing/replacing the tax data memory, an application shall be filed with the local inland revenue office in the form of a statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time, stating:

- the full details of the vendor and the purchaser;
- the registration number of the inland-revenue approved register from which the tax data memory is being removed because the register is to be transferred;
- the place at which the tax data memory is to be removed/replaced (stated address of vendor, at which the inland-revenue approved register is operated, or of authorised engineer). The place must come within the area of jurisdiction of the tax office responsible for the vendor's stated place of operation of the inland-revenue approved register;
- the time at which the tax data memory is to be removed/replaced, which must be at least three and no more than five working days after submission of the declaration/application. The tax data memory shall be removed/replaced during the working hours of the inland revenue office if a tax officer is to be present;
- if no notice is received from the local inland revenue office, the vendor may proceed to remove the tax data memory on the third working day after submission of the declaration/application.

1.1.2. The following action shall be carried out on the vendor's responsibility when tax data memory is removed/replaced:

a) Generate final memory data record

The final "Z" daily transaction record prior to removal of the tax data memory or, if it does not show the final cumulative totals, a periodic tax data memory report shall be generated showing the following cumulative turnover and VAT totals from when the tax data memory was commissioned:

- four (4) amounts in VAT, corresponding to VAT rates A, B, C and D (4%, 8 %, 18% and 36%);
- total gross detaxed revenue (net of VAT), corresponding to VAT rates A+B+C+D (4%, 8%, 18% and 36%);
- the amount in zero-rated revenue (rate E).

b) Service log

The details of the vendor and the purchaser, the date, place, registration number of the old and new tax data memories etc. and the final cumulative totals from when the old (removed) tax data memory was

commissioned shall be entered on a suitable page in the old service and repair log for the inland-revenue approved register. The service and repair log shall be signed and stamped by the vendor and by the authorised engineer and by the tax officer, if present.

c) Unseal inland-revenue approved register

The inland-revenue approved register shall be unsealed by an authorised engineer and the tax data memory shall be removed and handed to the vendor, who shall keep it, with the service and repair log, for the period of time stipulated under Article 21 of the Code of Tax Books and Records.

d) A tax receipt shall be issued in accordance with the version of Article 4 (1) of Law 1809/1988 in force at the time.

1.1.3. Submit documentation

The following shall be completed and filed with the local inland revenue office within 10 calendar days of the date on which the tax data memory was removed/replaced and the tax receipt issued:

- TAXIS form B2, with code 5 (transfer of inland-revenue approved register/sale) entered as the stop code for the inland-revenue approved register.
- A photocopy of the final "Z" daily transaction record or periodic tax data memory report generated. The corresponding original record must be presented at the same time.
- The old service and repair log.

1.1.4. If the vendor was formerly a businessman (internal delivery), the alternative simplified procedure described in Chapter A, paragraph II of circular 1095857/264/POL.1196/0015/13.10.1999 shall apply, where relevant, to the submission of documentation.

1.1.5. Action by inland revenue

The tax officer with jurisdiction shall check the information submitted in accordance with the foregoing, stamp the corresponding page of the service and repair log with the details of the inland revenue office and the date, sign the service and repair log and return it to the vendor (now previous owner) for safe keeping.

1.2. Action by purchaser

1.2.1. The following shall be carried out on the responsibility of the purchaser and authorised engineer:

a) Fit new (empty) tax data memory

The vendor (dealer/supplier) of the new tax data memory shall give the new owner the new service and repair log, in which the details of the new tax data memory and the exact type and properties of the inland-revenue approved register to which it is to be fitted have been entered, and the relevant receipt (despatch note or despatch note/invoice), raised in

accordance with Article 4 (1) of Law 1809/88, together with the tax data memory.

b) Activate new tax data memory

- The special screw (security screw) on the inland-revenue approved register shall be sealed using the special "punch" and a suitable material which cannot be scraped off.
- The new metal plate with the details of the new tax data memory shall be fitted/affixed next to the old plate.

c) Generate "Z" daily transaction record

- A "Z" daily transaction record or a periodic tax data memory report shall be generated in accordance with paragraph 2.B.1.1.2a above.
The totals recorded should have zero values.
The date entered on the record generated should be no more than two working days from the date of submission thereof to the local inland revenue office.

1.2.2. Submit documentation

The following shall be completed and filed with the local inland revenue office within 10 calendar days of the date on which the new tax data memory was fitted and the receipt received :

- A statutory declaration under Article 8 of Law 1599/1986, in accordance with Article 4 (2) of Law 1809/1988.
- TAXIS form B1.
- TAXIS form B2, with code 3 (purchase of new memory) entered as the start code for the inland-revenue approved register.
- A copy of the receipt of purchase for the new tax data memory.
- A photocopy of the recently generated "Z" daily transaction record and/or tax data memory report. The original report, showing the cumulative turnover and VAT totals from when the new tax data memory was commissioned, as stipulated in paragraph 2.B.1.2.1c above, shall also be presented.
- The new service and repair log, with the details stipulated in paragraph 2.B.1.2.1a above entered in it.

1.2.3. Action by inland revenue

The tax officer with jurisdiction shall check the details submitted, endorse the new service and repair log, stamp the corresponding page with the details of the tax office and the date, sign the stamped/endorsed service and repair log and return it to the new owner.

New service and repair logs shall be endorsed using the procedure laid down in decree no. 1027421/680/0006B/POL.1078/24.2.1998 by the Minister for Finance (Government Gazette 193B/03.03.1998) and circular no. 1035798/224/0015/POL.1086/05.04.1999 (e.g. by affixing the special endorsement stamp issued under the TAXIS system).

2. Transferring the used body of an inland-revenue approved register from the owner (other than professional salesman/dealer) or user to a professional salesman/dealer (purchaser) with tax data memory removed

2.1. Action by vendor

2.1.1. Remove tax data memory

Before removing the tax data memory, an application shall be filed with the local inland revenue office in the form of a statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time, in accordance with the requirements of paragraph 2.B.1.1.1. above.

2.1.2. The following action shall be carried out on the vendor's responsibility when the tax data memory is removed:

a) Generate final memory data record

The procedure described in paragraph 1.1.2a above shall apply.

b) Service log/accompanying receipts

The information stipulated in paragraph 2.B.1.1.2b above shall be entered on a special page in the service and repair log for the inland-revenue approved register.

This page in the service and repair log shall take the place of the tax data memory removal protocol. The details of the authorised engineer who removed the tax data memory and resealed the body of the inland-revenue approved register and the full details of the company/business in which he works, signed by him and handed to the purchaser with the receipt issued, shall be entered on a photocopy of the page on which these details appear.

c) Unseal/reseal inland-revenue approved register

The inland-revenue approved register shall be unsealed by an authorised engineer and the tax data memory shall be removed. The authorised engineer shall then seal the body of the inland-revenue approved register using the special screw (security screw) and "punch" and a suitable material which cannot be scraped off.

The tax data memory shall be handed to the vendor, who must keep it, together with the service and repair log, for the period of time required under Article 21 of the Code of Tax Books and Records.

d) Accompanying documentation

The photocopy of the page in the service and repair log containing the tax data removal protocol and the receipt shall accompany the body of the inland-revenue approved register whenever it changes hands.

2.1.3. Submit documentation

The documentation referred to in paragraph 2.B.1.1.3. above shall be completed and filed with the local inland revenue office within 10 calendar days of the date on which the tax data memory was removed. Code 6 (sale of

used inland-revenue approved register to a dealer) shall be entered on form B2 as the stop code for the inland-revenue approved register.

2.1.4. Action by inland revenue

The tax officer with jurisdiction shall check the details submitted, stamp the relevant page of the service and repair log with the details of the tax office and the date, sign the service and repair log and return it to the vendor (now previous owner) for safe keeping.

2.2. Action by purchaser

a) The purchaser/dealer shall immediately complete the endorsed "inland-revenue approved registers and tax data memories received log" (1133630/1096/POL.1326/0015/13.12.1996) with the following information:

- Date of receipt.
- Full name or trading name of previous user/owner.
- Make and type (model) of inland-revenue approved register.
- Registration number of inland-revenue approved register.

When the body of the inland-revenue approved register is sold to another salesman/dealer, the date of delivery or despatch (as applicable) shall be entered in the same log, together with the number of the relevant tax receipt, and it shall be delivered or despatched together with the accompanying documentation (paragraph 2.B.2.1.2d above).

b) Whenever a used inland-revenue approved register acquired by a dealer before the measure entered into force (01.01.2003) changes hands, the dealer shall be responsible for removing the tax data memory. The dealer must keep the tax data memory removed, together with the corresponding accompanying service log, for the time required under the provisions of the Code of Tax Books and Records.

The purchaser (professional dealer) shall not be obliged in such cases to notify the local inland revenue office or submit documentation.

3. Installation of a new tax data memory in the body of a used inland-revenue approved register by a dealer (vendor) and transfer of the inland-revenue approved register (with new tax data memory activated) to a new user (businessman/purchaser)

3.1. Action by vendor (dealer)

The vendor (dealer) in possession of the body of the inland-revenue approved register and the accompanying documentation (paragraph 2.B.2.1.2d above) shall take the following action before the inland-revenue approved register is transferred to a new user (businessman/purchaser) with the new tax data memory activated:

- a) supply new tax data memory: supply shall be proven from the copy of the receipt issued in accordance with paragraph 2.B.1.2.1a above;
- b) immediately update the endorsed "inland-revenue approved registers and tax data memories received log" with the necessary details, in accordance with paragraph 2.B.2.2a above;
- c) have the body of the inland-revenue approved register to which the new tax data memory is to be fitted unsealed by an authorised engineer;
- d) have the new (empty) tax data memory fitted by an authorised engineer;

- e) activate the new tax data memory;
- f) have the authorised engineer reseal the special screw (security screw) using the special "punch" and a suitable material which cannot be scraped off and fit/affix the new metal plate with the details of the new tax memory next to the old plate;
- g) update the service and repair log.

The following shall be confirmed for the new user (businessman) of the inland register on the page of the new service and repair log which takes the place of the statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time:

- o a) that the inland-revenue approved register in question has undergone technical inspection by an authorised engineer and complies fully with the technical and operating specifications for the model/type of inland-revenue approved register in question, as approved by the cross-party committee set up under Article 7 of Law 1809/1988;
- o b) that the software (tax microcode) installed in the inland-revenue approved register has not been modified in any way and complies fully with that submitted to the relevant departments of the Ministry of the Economy and Finance and the relevant cross-party committee set up under Article 7 of Law 1809/1988. The authorised engineer shall stamp this page with his details and sign it.

If there is no space in the service and repair log, the confirmation may be set out in a statutory declaration which shall be attached to and form an integral part of the service and repair log.

The details required (date, place, old and new tax data memory registration numbers etc.) shall be entered on a special page in the service and repair log on the basis of the accompanying documentation (paragraph 2.B.2.1.2d above). The service and repair log shall be signed and stamped by the dealer and the new purchaser.

Once the above action has been completed:

- h) the used inland-revenue approved register (with the new tax data memory activated) shall be delivered to the new purchaser, together with the completed service and repair log and a copy of the relevant receipt of sale (for the entire inland-revenue approved register), generated in accordance with the version of Article 4 (1) of Law 1809/1988 in force at the time.

3.2. Action by purchaser/user (businessman)

Submit documentation

The purchaser shall complete and submit the following to the local inland revenue office within 10 calendar days of receipt of the documentation:

- a statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time, in accordance with the version of Article 4 (2) of Law 1809/1988 in force at the time;
- TAXIS form B1;
- TAXIS form B2, with code 3 (purchase of new memory) entered as the start code for the inland-revenue approved register;
- a copy of the tax receipt provided by the vendor;

- a photocopy of the recently generated "Z" daily transaction record and/or tax data memory report. The original report, showing the cumulative turnover and VAT totals from when the new tax data memory was commissioned, as stipulated in paragraph 2.B.1.2.1c above, shall also be presented;
- the new service and repair log, with the details laid down in paragraph 2.B.1.2.1a above entered in it.

4. Interruption to leasing agreement for inland-revenue approved register

If a leasing agreement for an inland-revenue approved register is interrupted, the old (used) tax data memory must be removed and kept by the lessee/user of the inland-revenue approved register.

Specifically :

4.1. If a leasing agreement for an inland-revenue approved register is interrupted and, at the same time, it is leased to a new lessee/user, the procedures laid down in paragraph 2.B.1 above shall apply *mutatis mutandis* and the relevant documents (agreements etc.) shall be presented to the local inland revenue office on the responsibility of the leasing company, the old lessee and the new lessee (as applicable).

4.2. If the inland-revenue approved register is not leased to a new lessee/user when the leasing agreement for the register is interrupted, the old tax data memory shall be removed in accordance with the procedure laid down in paragraphs 2.B.2.1 to 2.B.2.1.4 above and the body of the used inland-revenue approved register shall be kept by the leasing company, which shall deliver it with a new tax memory activated in accordance *mutatis mutandis* with the procedure laid down in paragraph 2.B.3 above, with the exception of paragraph 2.B.2.1b, if it is subsequently leased to a new lessee/user.

C. TRANSFERRING INLAND-REVENUE APPROVED REGISTERS WITHOUT REPLACING THE OLD TAX DATA MEMORY WITH A NEW MEMORY

1. Internal delivery

Inland-revenue approved registers may be transferred without first replacing the tax data memory with a new memory in the following cases, which do not qualify as transfer or sale.

1.1. In the event of internal delivery of the inland-revenue approved register because a sole proprietorship ceased to trade and the same person started up a new business.

1.2. In the event of internal delivery of the inland-revenue approved register to a member of a dissolved company (due to acceptance of a company share in kind), provided that the said member does not qualify as a businessman on other grounds.

1.3. Action by new owner

The following shall be submitted to the local inland revenue office on the responsibility of the new owner before a declaration of cessation of trading is made in instances 1.1. and 1.2 above:

- a statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time, declaring the cessation of activity, the details of the owner of the inland-revenue approved register and the place (address) at which the inland-revenue approved register and service and repair log are being kept;
- TAXIS form B2, with code 10 (internal delivery) entered as the stop code for the inland-revenue approved register;
- an internal delivery record, issued no more than ten days before the date of submission thereof;
- a photocopy of a recently generated "Z" daily transaction record or, if it does not show the final cumulative totals, a tax data memory report. The original, showing the cumulative running total for turnover and VAT from when the inland-revenue approved register was commissioned, as stipulated in paragraph 2.B.1.1.2a above, shall also be presented.
In this case, the date on which the report was generated must be no more than two working days before the date of submission thereof to the inland revenue;
- the service and repair log, with the required details entered in it and the corresponding pages signed where necessary.

1.4. Action by inland revenue

The tax officer with jurisdiction shall check the details submitted, stamp the service and repair log with the details of the inland revenue office, sign the service and repair log and return it to the owner for safe keeping.

The inland-revenue approved register and the service and repair log shall be kept on the responsibility of the natural person/owner for the period of time stipulated in the provisions of the Code of Tax Books and Records in force at the time and shall be made available to the auditing authorities in the event of an audit.

If the owner referred to in paragraph 2.C.1.1 resumes trading as a sole proprietor, the procedure for declaring resumption of trading and any changes (e.g. trading name, address etc.) shall apply.

If the owner referred to in paragraph 2.C.1.2 starts trading, the procedure set out in paragraph 2.B.1 above shall apply.

2. Other instances in which the tax data memory need not be replaced:

2.1. In the event of a business formed by transformation (merger, demerger, takeover), provided the new (transformed) business has all the rights and obligations to apply the provisions of the Code incumbent upon any of the businesses or branches transformed, as their successor in title, given that this does not qualify as transfer or change of user or owner.

2.2. In the event of inheritance or parental gift.

2.3. In the event of the transfer of an unused inland-revenue approved register, the tax data memory of which demonstrably does not contain daily or cumulative financial transaction data.

2.4. Whenever an inland-revenue approved electronic register/taxi meter automatic financial processing unit on a passenger vehicle for public use (taxi) or a share in the operation thereof is transferred to another operator.

2.5. Action by new user/owner

The following shall be submitted to the local inland revenue office on the responsibility of the user/businessman or owner:

- a statutory declaration of the transfer under the version of Article 8 of Law 1599/1986 in force at the time. The declaration must contain the details of the owner/user before and after the transfer.
- TAXIS form B2, with the following stop and start codes for the inland-revenue approved register :
 - 28 (transformation (merger/takeover));
 - 24 (cessation *causa mortis*) or 15 (inheritance/parental gift);
 - 6 (sale of used inland-revenue approved register) or 1 (purchase)
- a relevant deed in evidence of the transfer (acquisition of inland-revenue approved register), such as memorandum and articles of association of the company filed with the local prefecture, declaration of inheritance etc.;
- a photocopy of a recently generated "Z" daily transaction record or, if it does not show the final cumulative totals, a tax data memory report before and after the transfer. The originals, showing the cumulative totals in turnover and VAT from when the inland-revenue approved register was commissioned, in accordance with paragraph 2.B.1.1.2a above, shall also be presented.

The cumulative totals shown must not show any difference between the report generated before the transfer and the report generated after the transfer;

- the service and repair log, with the details before and after the transfer entered in it and the corresponding pages signed where necessary.

2.6. Declaration of transfer of inland-revenue approved electronic register/ taxi meter automatic financial processing unit

The documentation referred to in paragraph 2.C.2.5, sub-paragraphs a), b) and e) shall be submitted to the inland revenue office of the new operator/purchaser alone of all the transacting parties, or by the purchaser, duly authorised by the vendor, together with:

- a certified photocopy of the deed of transfer/sale of the taxi. The original shall also be presented;
- a photocopy of the final "Z" daily transaction record generated by the vendor and of the first "Z" daily transaction record generated by the purchaser/operator. The originals shall also be presented;
- the service and repair log, in which the details of both the vendor and the purchaser, the date and the final cumulative totals in turnover and VAT for the operator in question from when the inland-revenue approved electronic register/taxi meter automatic financial processing unit was commissioned have been entered on a suitable page for the operator in question and which has been signed/stamped by both the vendor and the purchaser.

2.7. Action by inland revenue

The tax officer with jurisdiction shall check the details submitted, stamp the corresponding pages of the service and repair log with the details of the inland revenue office, sign the service and repair log and hand it over to the owner/user for safe keeping. Where an inland-revenue approved electronic register/ taxi meter automatic financial processing unit is transferred, the purchaser's inland revenue office, provided that it does not identify any difference in the amounts in turnover and VAT, shall immediately fax the vendor's B2 form to his inland revenue office, which shall simply delete his file. The purchaser's inland revenue office shall then confirm the deletion and record the new owner/user in the system.

D. DECOMMISSIONED INLAND-REVENUE APPROVED REGISTER

Whenever an inland-revenue approved register is out of commission, on the responsibility of the owner/user:

a) a "Z" daily transaction record shall be generated or, if it does not show the final cumulative totals, a tax data memory report showing the cumulative running totals in turnover and VAT from when the inland-revenue approved register was commissioned, in accordance with paragraph 2.B.1.1a.

In the case of inland-revenue approved registers installed and operating in a seasonal business, the above report shall be generated on the final expiry date of the season. This date shall be no more than thirty calendar days after the date on which the previous (last) "Z" daily transaction record was generated;

b) the service and repair log shall be updated by the user of the inland-revenue approved register and the words "Decommissioned – out of service", the serial number and details of the "Z" daily transaction record generated in accordance with the foregoing and the date on which it was generated shall be shown. The user of the inland-revenue approved register shall sign this page and stamp it with his company's stamp.

The above page in the service and repair log shall be updated with the word "Recommissioned" and the corresponding date when the inland-revenue approved register is recommissioned and the first transaction receipt is generated.

E. ACQUISITION OF NEW (UNUSED) INLAND-REVENUE APPROVED REGISTER

1.1. Action by vendor

The vendor shall issue the deed of sale of the inland-revenue approved register with two additional copies, one of which shall be sent the purchaser's inland revenue office within 10 calendar days of issue and the other of which shall be handed over to the purchaser together with the original.

1.2. Action by purchaser

The purchaser shall submit the following to the inland revenue office responsible for his registered office within 10 calendar days of issue/receipt of the deed:

- a statutory declaration under the version of Article 8 of Law 1599/1986 in force at the time, in accordance with Article 4 (2) of Law 1809/1988;
- TAXIS form B1;
- TAXIS form B2;
- a photocopy of a recently generated "Z" daily transaction record. The original shall be presented at the same time;
- the accompanying service and repair log.

1.3. Action by inland revenue

The procedure laid down in paragraph 2.B.1.2.3. above shall apply *mutatis mutandis* for the purpose of endorsing the service and repair log accompanying a new (unused) inland-revenue approved register.

F. INLAND-REVENUE APPROVED REGISTERS/SPECIAL SECURE INLAND-REVENUE APPROVED DOCUMENT REGISTRATION DEVICES

1. Transferring special secure inland-revenue approved document registration devices

1.1. The above procedures shall apply, *mutatis mutandis*, to the acquisition and transfer of inland-revenue approved registers which qualify as special secure inland-revenue approved document registration devices, in which case a "Z" daily registered document tax report shall be generated in lieu of the "Z" daily transaction record or tax data memory report showing the cumulative totals in turnover and VAT and the date of generation and general serial number of the "Z" daily transaction record daily registered document tax report (from when the special secure inland-revenue approved document registration device was commissioned) and the final general daily advanced secure electronic digital summary registered shall also be checked.

1.2. The content of this report shall comply with the requirements of Chapter 3, paragraph 2.7.

2. Acquisition of a new special secure inland-revenue approved document registration device

2.1. Where a new (unused) special secure inland-revenue approved document registration device is acquired, the documents (receipts) generated need not be registered before generating the "Z" daily registered document tax report.

3. Stopping special secure inland-revenue approved document registration devices

3.1. Whenever a declaration of stoppage of a special secure inland-revenue approved document registration device is made (due to transfer or on other grounds), the final general daily advanced secure electronic digital summary, which must be identical to that entered on the corresponding "Z" daily registered document tax report, shall be entered in the service and repair log which accompanies it for safe keeping. A photocopy of this report shall be

submitted together with the corresponding original for inspection by the local inland revenue office when the declaration of stoppage of the special secure inland-revenue approved document registration device is made.

CHAPTER 5

VALIDITY

1. Entry into force

1.1. The version of the provisions of decrees nos. S.1659/104/20.6.1988 (Government Gazette 497B/18.07.1988), 1144860/370/29.12.1998POL.1314 (Government Gazette B1338), 1081253/320/0015POL.1234/09.10.2002 (Government Gazette 1362B/23.10.2002), 1092819/366/0015POL.1257/20.11.2002 (Government Gazette 1489B/28.11.2002) and 1075116/800/0015POL.1100/20.08.2003 (Government Gazette 1259 B/03.09.2003) by the Minister for Finance in force at the time shall be repealed when the present decree enters into force.

1.2. Certificates of suitability granted under the provisions of decrees nos. S.1659/104/20.06.1988 (Government Gazette 497B/18.07.1988), 1144860/370/29.12.1998POL.1314 (Government Gazette B1338), 1081253/320/0015POL.1234/09.10.2002 (Government Gazette 1362 B/23.10.2002) and 1092819/366/0015POL.1257/20.11.2002 (Government Gazette 1489B/28.11.2002) by the Minister for Finance in force at the time shall continue to be valid, subject to the provisions of the following paragraph.

1.3. It shall be prohibited to seal, import, or produce new inland-revenue approved cash registers and systems in accordance with the following timetable:

- i. From 01.07.2004, it shall be prohibited to seal, import or produce any inland-revenue approved cash registers or systems for which a certificate of suitability was obtained up to 31.12.1996.
- ii. From 01.07/2005, it shall be prohibited to seal, import or produce any inland-revenue approved cash registers or systems for which a certificate of suitability was obtained up to 31.12.1998.
- iii. From 01.01.2007, it shall be prohibited to seal, import or produce any inland-revenue approved cash registers or systems for which a certificate of suitability was or shall be obtained on the basis of decree no. POL. 1314/1144860/370/0015/29.12.1998 by the Minister for Finance (Government Gazette 1338B/ 31.12.1998).

1.4. The provisions herein shall enter into force on publication thereof in the Government Gazette.

1.5. This decree shall be published in the Government Gazette.

RAPPORTEUR	SECTION	DIRECTOR	DIRECTOR GENERAL	SECRETARY GENERAL

Deputy Minister

Adam Regouzas