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By PwC Deutschland | 05. Januar 2011

Retention of records - electronic cash registers

The finance ministry has issued a decree on the retention of data recoded on cash registers and similar machines.

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Accounting data and documents held in digital form must be retained in that form for - generally - ten years. The same retention requirement applies to the programmes and the means to access the data. Hardcopy printouts are not acceptable substitutes. The finance ministry has now issued a decree expanding on the requirement when applied to cash registers, taxi metres and other electronic means of recording mass transactions. The decree emphasises that the retention requirement applies to each register separately. The register must distinguish between cash, credit card and other forms of settlement in sufficient detail to enable later reconciliation to the accounts.Taxi metres should distinguish between drivers, noting the begin and end of each shift and proving the basis for reconciliation to the payroll. Businesses may continue to use equipment that does not enable full conformity with the new detailed requirements up to December 31, 2016, provided they take every opportunity of minimising shortcomings with software updates or increased memory and storage. (AM)

Schlagwörter

Retention, accounting data, digital data, electronic cash register, records, retention requirement