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By PwC Deutschland | 30. September 2026

Digital receipts and digital till systems: Federal Government cuts red tape and combats tax evasion: Cabinet approves draft bill

The Federal Cabinet has approved the draft bill from the Federal Ministry of Finance (BMF) on the further development of till records and the fight against tax evasion, as well as the continued digitisation of commercial and tax records.

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Whilst modern electronic till systems are widespread in Germany, there are still around 115,000 so-called "open till systems". The sales recorded on these are vulnerable to abuse because there are no records, or only handwritten ones. This can facilitate tax evasion. Therefore, from 2028 onwards, these open shop cash registers are to be replaced by electronic cash register systems **for businesses with an annual turnover of more than EUR 100,000.**

Taxpayers with annual cash turnover of less than EUR 12,000 are exempt from the cash register requirement. Further exemptions may be regulated by statutory instrument following the enactment of the law. Examples include honesty boxes at pick-your-own fields or direct sales on agricultural holdings.

Through the use of electronic cash registers, which will have to comply with the requirements of Section 146a of the German Fiscal Code, records will be protected by certified technical security devices and generated in accordance with the tax authorities' digital interface for cash register systems.

Under the draft bill approved by the Cabinet issuing paper receipts will be replaced by the provision of digital receipts from 2028 onwards. This is aimed at reducing bureaucratic burdens.

Further sanctions and measures to strengthen the investigative powers of the tax authorities will also be introduced to combat tax evasion more effectively.Among other measures, a new criminal offence is being introduced in relation to the use and distribution of manipulation software.

Source:

Federal Ministry of Finance press release from 23 September 2026

Schlagwörter

Tax evasion, electronic cash register