L.N. 86 of 1997

CUSTOMS AND EXCISE TAX ACT, 1997
(ACT NO. XII OF 1997)

Customs and Excise Tax (Fiscal Devices) Regulations, 1997

IN exercise of the powers conferred by subsection (2) of section 39 and section 75 of the Customs and Excise Tax Act, 1997, hereinafter in these regulations referred to as "the Act", the Minister of Finance and Commerce has made the following regulations:-

Citation and commencement.

1. (1) These regulations may be cited as the Customs and Excise Tax (Fiscal Devices) Regulations, 1997.

(2) These regulations shall come into force on the 1st July, 1997.

Interpretation.

2. (1) In these regulations, unless the context otherwise requires:–

"authorised person" shall have the meaning assigned to it in paragraph (2) of regulation 4 of these regulations;

"fiscal devices" includes fiscal cash registers, fiscal printers and any other unit which contains a fiscal memory;

"owners of fiscal devices" includes retail outlets, establishments purveying food and street hawkers.

(2) Other words and expressions used in these regulations shall have the meaning assigned to them in the Act.

Types of fiscal devices.

3. (1) All owners of fiscal devices shall use a fiscal device for the issue of the receipt required to be provided by subsection (2) of section 39 of the Act. The fiscal devices must comply with the standard specifications set out in these regulations and as approved by the Director.

(2) Any person who acquires a fiscal device must give notification in writing of the acquisition to the Director within two working days from the acquisition thereof giving the following details:

(a) the name, business address and Customs and Excise Tax Registration Number of the transferee;

(b) the name, business address and Customs and Excise Tax Registration Number of the transferor;

(c) the model and serial number of the fiscal device and the date of acquisition.

(3) The standard specifications for different types of fiscal devices are as follows:

(a) a portable stand-alone cash register that operates through battery mode with standard electric supply operation as optional;

(b) a fiscal printer or non-portable stand-alone cash register that operates through the standard electric mains supply with battery operation as optional;

(c) a fiscal printer or cash register (to act as point of sale) as per subparagraph (b) of this paragraph but with the capability to communicate in a real-time on-line mode with a central computer system and interface with the user's applications software.

Summary of the fiscal devices requirements.

4. (1) The fiscal device must be able to:

(a) print an itemised receipt (items or services sold and their respective cost), showing the issuing organisation and the total value of the sale;

(b) register all day-to-day transactions on a printed journal; and

(c) store predefined date in an inaccessible and unalterable memory.

(2) The fiscal device including the unalterable sealed memory may only be repaired or modified by authorised persons approved by the Director.

Fiscal device logbook.

5. (1) The Director shall issue a logbook for each fiscal device. The authorised person must maintain this logbook with details of any intervention, work or modification carried out to the fiscal device. The authorised person is to notify the Director of any missing logbook.

(2) The authorised person must immediately notify the Director:

(a) if a fiscal device has been tampered with;

(b) if he has been called upon to carry out any modifications or changes as a consequence of a transfer of ownership or use of the fiscal device.

Specifications of fiscal devices.

6. (1) Fiscal cash registers must:

(a) have specific function keys that provide for a simple means of operating the unit;

(b) be robust and designed for heavy duty operation;

(c) have an automatic calendar/clock;

(d) be programmable through the keyboard;

(e) allow for a programmable header message consisting of at least business name and address, and Customs and Excise Tax Registration Number;

(f) have a function that will allow the operator to correct errors with ease without sacrificing the security control features. The unit is to allow for the following transactions:

(i) the cancellation of a specific sale;

(ii) the return of goods, thereby giving a refund;

(iii) the allowance for discounts, provided that the total sum of the transaction is not negative. These transactions are to correspond to the transactions recorded in the journal. The customer is to be provided with a receipt to show the details of the transaction that was executed, including details of discounts and refunds;

(g) allow that the issue of a receipt and all other operations connected with a specific transaction be carried out at an instantaneous speed;

(h) have one or two integrated printers to produce a basic fiscal receipt and journal. The integrated printers are to have a carriage width of about twenty-four characters with full alphanumeric capability;

(i) (i) maintain an independent journal either by maintaining the journal in temporary memory and printing it at the end of the trading day, or printing on a second integrated printer or by maintaining a printout of all sale transactions on a second copy of the receipt printer;

(ii) allow for the journal roll to contain an identical printed copy of the receipt given to the customer (except for the lines devoted to the headings). The unit must prohibit the entry of a transaction if the receipt printer is disconnected. Moreover, the unit must prohibit the entry of a transaction if the journal printer is disconnected and/or inoperable. Units may have an additional printer to those described above;

however, any slips issued by the additional printers are not valid as receipts and must clearly indicate this fact;

(j) have electronic "end of paper" indicators with minimum paper wastage. The depletion of paper is to prevent the operation of the cash register;

(k) have a "non-volatile memory" which will contain the end-of day closure summary of sales information. This "non-volatile memory" must be able to store at minimum two thousand end of day entries. The "non-volatile memory" is to be sealed and installed in an area inside the cash register, where only an authorised person approved by the Director may have access to it. The "non-volatile memory" must be protected against the possibility of the cancellation of the entries and their respective calculations. The "non-volatile memory" must be protected by a thermosetting resin that will guarantee its inaccessibility and irremoveability by the user. The "non-volatile memory" may consist of RAM memory provided it is protected by buffer batteries able to guarantee its conservation;

(l) allow the authorised person to replace the "non-volatile memory" once the memory capacity has been exhausted without the need for the cash register to be replaced;

(m) not allow externally executed programmes to manipulate fiscal totals stored within the "non-volatile memory";

(n) be Year 2000 compliant;

(o) be reliable with about two thousand five hundred hours MTBF (mean time between failure). Once an error is detected the unit must automatically prohibit further operation. The unit is to issue a warning error message when the "non-volatile memory" has about thirty end-of-day closures left as storage capacity. This warning message is to be printed on the end-of-day closure receipt. When the "non-volatile memory" capacity has been exhausted the unit is to prohibit any transactions from being entered;

(p) have a feature to enable only authorised persons approved by the Director to assign and enter a unit registration number. This registration number is to be printed on all the reports and receipts produced by the cash register. The format of the registration number is the following:

(i) Logo - 2 Alpha Characters (always "GM")

(ii) Model - 2 Alpha Characters (assigned by the Director)

(iii) Serial No. - 8 digits (Serial Number of Unit)

The logo is to be printed in a manner which will make it extremely difficult to imitate.

(2) All transactions conducted by means of a fiscal device are to be classified within one of the following categories and increment the respective sales totals automatically:

(a) F representing services;

(b) R representing goods imported and passed directly to the consumer;

(c) E representing locally purchased goods passed directly to the consumer.

(3) Price Look-Ups (PLUs) and fiscal device departments are to be linked to one of the said three categories, namely, F, R, and E.

(4) In addition to the specifications outlined in paragraphs (1), (2) and (3) of this regulation the portable cash registers are to have the following additional features:

(a) they must operate on an alternative power source to the electricity mains supply to sustain the operation of the cash register for the duration of the daily trading hours;

(b) they must incorporate an inbuilt battery recharge unit which will allow the batteries to be recharged;

(c) the keyboard is to have legendable keycaps. The unit is to have a journal paper advance and receipt paper advance key. The keyboard is to have the following additional keys:

(i) "Cancel Key" to cancel data that has been entered but not registered in the memory;

(ii) "Refund Key" for the return of commodities;

(iii) "Null Key" which allows the reversal of a previous entry;

(iv) "Percent Increase" and "Decrease Keys" for allowing a discount;

(v) "Discount Key" for entering a discount amount to a sale;

(vi) "Total Key" to allow payment to take place and close off the transaction; and

(vii) "Sub-Total Key" to enable the prevailing transaction total to be displayed and printed.

(5) In addition to the specifications outlined in paragraphs (1), (2) and (3) of this regulation the non-portable fiscal cash registers are to have the following additional features:

(a) they must operate with line voltage two hundred and forty volts (plus 10% or minus 10%);

(b) they must have a dual visual display screen which will enable both the customer and the seller to view (simultaneously) what is being input in the cash register;

(c) they must allow for the internal storage of a list of products with their respective description and prices. This list is to be accessed by entering a numeric code either manually or through a Bar Code Reader;

(d) they must allow transactions to be allocated to different departments. The capacity of the unit must cater for business sectors with a different number of departments. Each department key is to have the facility to be programmed with a description, a unit price, and the maximum amount;

(e) they must allow change calculation (printed or displayed);

(f) they must have a cash drawer which will be operated automatically when a transaction is entered. The unit is to keep an updated cash-in-drawer position;

(g) they must have the facility to produce fiscal receipts and optional management reports;

(h) they must have an automatic self-test procedure that will include self-diagnostic functions;

(i) the keyboard is to have legendable keycaps. The unit is to have a "Journal Paper Advance Key", "Receipt Paper Advance Key" , and is to have the following additional keys:

(i) "Cancel Key" to cancel data that has been entered but not registered in the memory;

(ii) "Refund Key" for the return of commodities;

(iii) "Null Key" which allows the reversal of a previous entry;

(iv) "Price Look-Up" (PLU) Code Keys to enable the retrieval of the unit price and description internally;

(v) "Percent Increase" and "Decrease Keys" for allowing a discount;

(vi) "Specific Key" which will enable credit sales to take place;

(vii) "Discount Key" for entering a discount amount to a sale;

(viii) "Total Key" to allow payment to take place and close off the transaction including issue of the receipt and journal print;

(ix) "Sub-Total Key to enable the prevailing transaction total to be displayed and printed;

(j) must have battery protect operation to ensure that all transactions are processed in full even if there is a power failure during the processing of a specific transaction. The battery protect feature is to protect the time, date, and other daily totals and the "non-volatile memory" even when the cash register is switched off.

(6) In addition to the specifications outlined in paragraphs (1), (2), (3) and (4) of this regulation a point of sale cash system requiring real-time on-line computer communications are to have the following further additional features:

(a) it must allow for the internal storage of a list of products with their respective description and prices. This list is to be accessed by entering a numeric code either manually through the "Price Look-Up (PLU) Code Key" or through a Bar Code Reader. The cash register must have the option to cater for different ranges of capacity for individual products internally. A cash register that cannot cater for outlets having a large variety of individual products internally must allow users to directly access a central computer system through the cash register. When using this method the limitation of the number of products must be determined by the capacity of the central computer rather than the cash register itself;

(b) must have a standard communications hardware facility including the computer software drivers to enable it to interface with a host computer:

Provided that where a point of sale cash system does not have the "non-volatile Memory" facility, the Director may be satisfied that the security control features incorporated in the said system provide an adequate security rating.

(7) Computer linked fiscal memory systems:

(a) may be operated through the computer keyboard;

(b) must have a customer display unit, with the operator having a separate video display unit or numeric display attached to the point of sale or computer system;

(c) must have a procedure to store data being transferred from the computer to the fiscal memory, and to print the receipts or tax invoices;

(i) the receipt or tax invoice must contain the information as requested in subparagraph (p) of paragraph (1) of this regulation, and must be issued from the fiscal memory, and not transmitted from the computer system. The information is to include:

(aa) logotype as specified by the Director and as reproduced in paragraph (9) of this regulation;

(bb) fiscal system model and serial number;

(cc) Customs and Excise Tax Registration Number;

(dd) name and address of business issuing receipt;

(ee) date and time of receipt issuance;

(ff) cumulative receipt number;

(gg) total sales value;

(ii) the fiscal system must print the logotype through a computer command when a valid fiscal receipt is issued;

(iii) The fiscal system must check the information coming from the computer and being stored in the fiscal memory is correct by ensuring that no transaction sale amount is a negative value;

(iv) When the specified validations have been performed and are found to be correct, a single computer command will print the logotype together with the following information:

(aa) date and time of receipt issuance;

(bb) cumulative receipt number;

(cc) model and serial number.

(d) must at minimum accept the following computer commands:

(i) to print receipts and tax invoices, and store the total sales value and the values held in categories F, R, and E in the fiscal memory with a single command;

(ii) to print all the reports as indicated in the specifications with simple computer commands from the operating system without having to use any specific software;

(e) must, in addition to the data stored in the fiscal memory, log the number of initialisations of the fiscal memory;

(f) must not allow the date to be changed to the past;

(g) must allow the end-of-day procedure to be automatically executed the next time the fiscal system is switched-on, if the end-of-day procedure is not executed before switching-off the fiscal device;

(h) must only receive commands and data from one computer or point of sale system. Several fiscal memory systems may share the data on one computer;

(i) must be self contained and must be presented for approval together with the following, as a fully functional system:

(i) any point of sale or computer system which is able to run the software in (iii) below;

(ii) a cash drawer and printer connected to the fiscal memory system;

(iii) the system must be re-submitted for approval if the application software is modified. A declaration must be presented specifying the date and time when the program was compiled, and the size of the program module that is responsible for issuing the fiscal receipt and tax invoice.

(8) The fiscal devices will have the requirement to store various data and issue fiscal receipts and optional non fiscal reports. The following are the features required for this purpose:

(a) totalling functions:

(i) cumulative number of fiscal receipts issued during a day;

(ii) cumulative number of the end-of-day closure reports issued;

(iii) the total sales value for a day;

(iv) daily sales totals for each category, namely F, R, and E;

(b) Information recorded on and accessed from "Non Volatile Memory":

(i) logotype as specified by the Director and as reproduced in paragraph (9) of this regulation;

(ii) fiscal device model and serial number;

(iii) (aa) daily total sales value for a day;

(bb) daily sales totals for each category, namely F, R, and E;

(iv) cumulative number of the end-of-day closure reports issued;

(v) the "Non Volatile Memory" is to be accessed through a keyboard command, and printed according to various selection criteria. The selection criteria shall include:

(aa) a complete report of the fiscal memory containing details of close of day totals effected on the fiscal device, showing the transaction serial numbers,

the date and respective amounts, and the number of initialisations effected;

(bb) a report of the entries falling within a range of selected transaction serial numbers, described in (aa);

(cc) a report of the entries falling within a range of two selected dates showing the number of end-of-day closures with the respective total figures for the selected period;

(c) the receipt must include the following information:

(i) logotype as specified by the Director and as reproduced in paragraph (9) of this regulation;

(ii) model and serial number of the fiscal device;

(iii) Customs and Excise Tax Registration number of the firm issuing receipt;

(iv) name and address of the business issuing the receipt;

(v) cumulative number and date of receipt issuance;

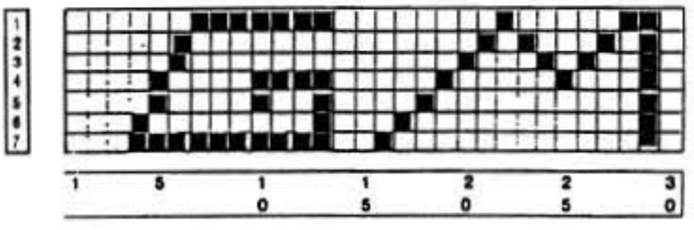
(vi) the individual prices, quantity and description of the merchandise composing the specific sales operation and the category, namely, F, R, or E;

(vii) the total amount of the sale;

(d) the management reports and other printouts which are not of a fiscal nature must not print the logotype and are to be indicated in a clear manner that they are "NON FISCAL";

(e) the end-of-day closure report must include a cumulative serial number (different series from progressive number generated for the receipt), date, the total value of the sales for all transactions that day.

(9) Logotype for fiscal devices:



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