

Legislative and Procedural Approaches to avoid losses out of the „cash Economy“

Cash economy is on the priority list for being audited in Germany

Germany:

- **Cash economy is on the priority list for being audited**
 - **Special automatic risk assessment system for case selections**
 - **Special cash-register auditors**
 - **Special methods in investigating or checking electronical data as shown**

Germany:

- **Legislative measures**
 - **Regulations for electronical data of cash registers are striked – steadily developed**
 - **Obligation of a fiskal journal for electronic cash registers**
 - **Access to any data base with impact or with a possible link to taxation is granted**
 - **e.G. inventory control system, medical patient data, etc.**

Germany:

- **Legislative measures**
 - **Access regulations to data**
 - **Estimation possibilities by law in case of violation of law**
 - **Acceptance of estimation method by courts**
 - **Certification of POS systems – „unchangeable data“**

Germany:

- **Legislative measures**
 - **Training for prosecutors and judges in estimation methods (early stage but ongoing)**
- **Interagency cooperation with direct exchange of information**
- **Steadily evaluation of results**

Germany:

- **Legislative measures**
 - **Obligation to handout a paper receipt to clients**
 - **Obligation to report to taxadmin about used systems (where, what kind of, how many, etc.)**

Other european countries:

➤ **Sweden**

- **extension of audits in cash area especially cash register**
- **Implementation of the fiscal journal in POS systems**
- **Strict regulations for data storage**
- **Obligation for usage of electronic cash registers in special business areas and storage of the data base – access for taxadmin**
- **Obligation to handout a paper receipt to clients**

Other european countries:

➤ **Belgium**

- **Implementation of the fiscal journal in POS systems**
- **Strict regulations for data storage**
- **Obligation for usage of electronic cash registers in special business areas and storage of the data base – access for taxadmin**
- **Obligation to report to taxadmin about used systems**

Other euopean countries:

➤ **Netherlands**

- **extension of audits in cash area especially cash register**
- **Implementation of the fiscal journal in POS systems**
- **Cooperation with cash register producers – certified systems**

Other european countries:

➤ Austria

- extension of audits in cash area especially cash register
- Implementation of the fiscal journal in POS systems
- Strict regulations about data/registers/access for taxadmin
- Obligation to transmit all electronic data out of cash registers directly to taxadmin

Other euopean countries:

- **Several other European countries**
 - **Lottery for receipt transmissions**
 - **Implementation of the fiscal journal in POS systems**
 - **Strict regulations about dat/registers/access for taxadmin**



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