

### **Information to CASH REGISTER DIRECTIVE and TAX REGISTRATION**

Reforms to Austrian fiscal law were passed in 2015. Since 01/01/2016, one consequence of this has been the introduction of the legal obligation to provide a digital record of every single item sold, to provide a receipt and use a cash register to record all sales.

From the 01/01/2016 every business owner accepting cash payments shall be obliged to produce a receipt and to hand it to the customer. The customer must accept the receipt and keep it with him/her for the purpose of inspection by the financial authorities until he/she has left the business premises. Mobile sales at trade fairs qualify for relaxation of the requirements of the Cash Register Directive. Therefore the exhibitor shall not be required to carry a mobile cash register with him on his stand. The provision of a hand-written receipt shall be considered sufficient. However the turnover generated at the fair must be recorded in the cash register once the sales operative has returned to the company office.

#### Each receipt must include the following contents:

- Name of the business delivering goods/providing services
- An unbroken consecutive series of numbers with one or more numerical sequences which serve to identify the business transaction in question
- The day the receipt was produced
- Amount of and common commercial name of goods or services
- Amount paid in cash

#### Please note also:

If a foreign entrepreneur without a formal residence or business premises (a trade fair stand does not count as a business premises) sells goods on Austrian national territory, irrespective of what those goods are, then the sale is to be subject to sales tax in Austria, as authority to dispose in Austria passes from the vendor to the client. The consequence of this is that the delivery (sale) in Austria is to be viewed as taxable and as a rule liable to taxation.

**If you have any further questions, Graz City Finance Department will be happy to help.  
Please contact them on +43 316 881 538.**

Thanks for your appreciation!