

The totals of the data stored in the operational memory of a day must be stored in the fiscal memory after the daily fiscal report closure and be sent to the integrated computer system of the DPT through the GPRS using a special communication protocol in an encrypted form. The encryption will be done from a module (crypto chip) of the type “**Secure Microcontroller**” which **must not** be part of the fiscal memory, QSHKE or the SIM card.

The closure of the daily fiscal report should result in a printed receipt which must be kept as fiscal document from the taxpayer.

1.1.3 Z MODE

The transmission of the data to the DPT computer system must be done immediately after the closure of the daily fiscal report in an automatic manner. In the case of an unsuccessful transmission the fiscal daily report must be stored as a non transmitted fiscal report and to be transmitted with the next closure of the daily fiscal report. The maximum number of the non transmitted fiscal reports is 10 after which the fiscal equipment stops registering.

Ensures the manual transmission of the data if it hasn't been transmitted for 10 daily fiscal reports from which the fiscal equipment is blocked (as a result of not transmitting 10 consequential daily fiscal reports) as well as the manual transmission of the data in periods of time.

1.1.4 PROGRAMMING MODE (P)

In this regime in the fiscal equipment allows the registration of the taxpayer's details which must be shown on the fiscal receipt. For this function the software must store in the fiscal memory: the identification number of the taxpayer (NUIS), the name, address where the fiscal equipment is installed, the identification number of the fiscal equipment, the identification number of the transmitting equipment IMEI, the identification number of the SIM Card (IMSI), the RSA public or symmetrical key after the initialization procedure. Stops the registration on new lines to the address, **IMEI, IMSI** or the encryption keys when there are changes without doing first the daily fiscal report and the transmission of the data to the DPT computer system.

1.3 The data stored on the QSHKE

The fiscal equipment registers and certifies the sales and this done in the same time in the operational memory as well as in the QSHKE which certifies the data and does not allow the alteration of the information in the fiscal memory. The data printed on the fiscal receipt must be identical with the data stored in QSHKE. The QSHKE must have a label on which must be written the progressive number.

The software must block the registration if the QSHKE is removed, replaced with a QSHKE which belongs to another fiscal equipment or when it has not been initialized not to allow registration of sales. The QSHKE must be recognized only by the fiscal equipment on which the QSHKE has been initialized and after the QSHKE is full must be stored and kept for at least 5 years from the tax payer. In the case of QSHKE replacement before it is

full (because of a defect or not) it cannot be used in the same equipment for the registration of sales. The usage of the QSHKE can be only for checks and statistics. The data on the QSHKE label shouldn't be written in abbreviated or codified manner.

Example of QSHKE label.

Progressive QSHKE number.

The model of the fiscal equipment.

The identification of the fiscal equipment

The start and the end date of the QSHKE.

QSHKE Nr. _____
Modeli i Kasës _____
Numri i Identifikimit _____
Data fillimit ____ Data mbarimit _

1.4 The fiscal memory and the data stored on it.

The fiscal memory does not allow alteration of the registrations allowing only new registrations. In the cases when the subject changes the address, the identification number of the modem (IMEI) the identification number of the SIM CARD (IMSI) these data are entered as new lines. The SOFTWARE must be able to display and take into consideration the latest data for these elements. The maximal number for these new registrations for each elements mentioned above is 20. For each change of these elements must be done the initialization procedure which starts after the approval of the DPT. The authorized company sends a written request to the DPT in case of change of these elements (address, IMEI, IMSI), requesting a control code. DPT sends a reply with the control code authorizing these changes on the integrated system. The authorized company must present on the fiscal equipment the control code during the initialization and must register it in the maintenance book.

2.5 The fiscal receipt from the VAT receipt, the graphical representation.

The taxpayer which is obliged to use fiscal equipment when sells goods or services and according to the law has issued a fiscal receipt is obliged to issue and VAT fiscal receipt referring to this receipt on which has the number of the VAT receipt that this fiscal receipt accompanies in the cases when the payment is in cash. This is possible through the “**fiscal receipt for VAT receipt**” function in the fiscal equipment.

In order not to have a duplication of the values the registration of the VAT receipt is specified in the details of the daily sales through the fiscal receipts (*without VAT receipt*) and the daily sales of the fiscal receipts referring to the **VAT** receipts. In the book of the monthly sales which presents the total of sales made by the taxpayer will be declared in the monthly **FDP**, the total of the receipts in chronological order and the total of the fiscal receipts without **VAT** receipts.

4 The graphic presentation of the daily fiscal report- Z mode

The daily fiscal report serves to make the closure of the daily business activity.

The total values of the report are added to the totals of the fiscal memory. These values are recorded by the taxpayer in the book of the reports and on his accounting. The daily fiscal report includes all the sales made during the day by the taxpayer and the values represented in this report are part of the periodical report that the fiscal equipment sends to the DPT. The daily fiscal report is done in Z regime of the fiscal equipment.

- A) The header of the daily fiscal report and his naming
- B) The details on the daily sales
- C) The total of the sales
- D) The state of the drawer
- E) The summary of the totals in the fiscal memory
- F) The fiscal report footer

Characteristics of the daily fiscal report are:

a)

The header of the report on which is indicated the type of the report and mode of the fiscal equipment.

b) Words ("**FISCAL REPORT**") on the footer

c) The existence of the "**FISCAL LOGO**" and "**IDENTIFICATION NUMBER**" of the fiscal equipment on the report

d) The summary of the totals of the fiscal memory

After the daily fiscal report is printed the counters of "fiscal receipts" and "non fiscal receipts" issued during the day are set to zero.

Explanations:

a)The report header and its naming

In this part is specified the report type that serves to identifies it.

The identification is done through the Z mode and the naming "FISCAL REPORT"

b) the details on the daily sales

in this part is shown as summary all the work done during the day. The information could be represented in one or two lines.

For example:

In 1 line

SERVED CLIENTS	12	Shows the number of the clients served during the day until the moment of printing the report
TOTAL GROSS	14.22	Shows how much is the gross total without taking into consideration the discounts or surcharges

In 2 lines

DISCOUNTS		The first line shows what is done
4		The second line shows how many times is done and the total value

C) The total of the sales for the day.

In this part is represented the whole volume of the daily sales which is separated in the value without **VAT** and the total of the **VAT**. This total includes the sales with fiscal receipts and the sales with **VAT** receipt. These values are written in the book of the reports.

D) The total on the details of the daily sales.

In this part is shown the details of the daily sales according to types of sales: how much is sold with fiscal receipts according the **VAT** levels summarized in totals and how much is sold and how much is sold with fiscal receipts referring to the Vat receipts detailed according to the VAT levels

E) The state of the drawer

shows how much money is in currency and how many times is paid by cash.

F) The summary of the totals in the fiscal memory

in this part are shown the total values registered in the fiscal memory from the day of the fiscalisation of the fiscal equipment until the day of printing the fiscal report.

G) The report footer

in this part is shown the result of the transmission, **THE IDENTIFICATION NUMBER OF THE FISCAL EQUIPMENT**, the operator, date and time.

All the fiscal reports are registered in the counters of the fiscal memory. In the end of the report is printed "**FISCAL LOGO**" and the words "**FISCAL RECEIPT**" to confirm the type of the report.

5) The presentation of the receipts and the reports done in TRAINING MODE

in this stage all the spaces in the receipt are filled with “?” and in the header of the receipt is written “**NONFISCAL INFO**”.

6) The certification of the fiscal equipments

The authorized companies to distribute fiscal equipments are obliged to certify the type of the fiscal equipment to be sold from **The General Directorate of Metrology** which verifies whether the type of the fiscal equipment complies with the law. **The General Directorate of Metrology** sends to the Ministry of Finance the decision of the approval and a technical report for each fiscal equipment type approved where apart from the technical specifications of the equipment should include identification details of it (the authorized company code and the equipment model code).

The authorized companies are obliged to be present to the **Commission** set up by the **Ministry of Finance** to verify the compliance of these equipments with the law. The Commission verifies the procedure of approval, documentation presented by the authorized company and issues or not permission the authorized company to sell the fiscal equipment in the Albanian market. For any changes in the fiscal equipment (changes in the parts or firmware) the authorized companies should go through the procedure from the beginning.

The Commission might ask from the authorized companies to demonstrate all the functionalities of the fiscal equipment for which an application of approval is made.

The fiscal equipment the type of which will be approved for sale will stay at the **Commission** which sends it to the DPT for visual presentation, training of the Personnel of the **DPT** and kept for verification with the other fiscal equipment on the market.