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General Tax Administration – Central departments
Department of Taxation procedure and Obligations

Registered cash register system - RCRS
Catering industry
Obligations
Control module

**REGISTERED CASH REGISTER SYSTEM IN THE CATERING INDUSTRY, IMPLEMENTATION OF
THE LAW OF 30 JULY 2013, THE ROYAL DECREE OF 1 OCTOBER 2013 IN IMPLEMENTATION
OF THIS LAW AND THE ROYAL DECREE OF 30 DECEMBER 2009**

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CHAPTER 1: General remarks and field of application

1. The Law of 30 July 2013 on the certification of registered cash register systems in the catering industry (Belgian Official Journal of 28 August 2013) describes the certification procedure and determines the obligations of manufacturers or importers.

The Royal Decree of 1 October 2013 on implementing methods for the certification of registered cash register systems in the catering industry (Belgian Official Journal of 8 October 2013, 3rd edition) determines the technical requirements for cash register systems or for the

fiscal data module and the functionalities to be accounted for by the cash register system or the fiscal data module and determines the modalities for the certification procedure.

The Royal Decree No. 1 of 29 December 1992 on measures aimed at ensuring the payment of value added tax (hereinafter: Royal Decree No. 1) defines which tax subjects from the catering industry are obliged to issue a cash receipt and for which acts they are obliged to do so by means of a registered cash register system.

The Royal Decree of 30 December 2009 which defines a registered cash register system in the catering industry and the conditions which it must fulfil (Belgian Official Journal of 31 December 2009, 3rd edition, p. 82981 – 82983, Belgian Official Journal of 26 January 2010, p. 3161, Belgian Official Journal of 25 June 2013, p. 40338 – 40339 and Belgian Official Journal of 27 June 2013, p. 40886 - 40887; hereinafter referred to as the Royal Decree of 30/12/2009) determines the criteria which the registered cash register system must fulfil as far as value added tax is concerned.

2. This Circular clarifies the technical aspects in implementation of Article 1, and the modalities in implementation of Articles 2, 2nd section, 4, 1st section and 8 of the Royal Decree of 1 October 2013 in implementation of the Law of 30 July 2013 on the certification of registered cash register systems in the catering industry.

In implementation of Articles 2 and 2bis of the Royal Decree of 30 December 2009, the present circular also contains an explanatory memorandum to these provisions, more specifically on the conditions which the cash receipt must fulfil.

3. Furthermore, the present Circular also fixes modalities in implementation of Article 5 of the Royal Decree of 1 October 2013, more specifically on the formalities to be fulfilled by manufacturers, importers and distributors in the certification procedure of registered cash register systems, and Article 2 and 2bis of the Royal Decree of 30 December 2009 on the registration of registered cash register systems by managers liable to tax.

4. The notification, as provided by Directive 98/34/EC of the European Parliament and of the Council of 22 June 1998 which regulates the information procedure with respect to technical standards and regulations, was made.

CHAPTER 2: Definitions

5. An electronic cash register system is understood to be any cash register system which uses a real-time operating system and which stores records in its internal memory by means of a system of counters. When producing a Z report (as defined in Article 2, 5°, of the Royal Decree of 30/12/2009) these counters are read and then reset to zero, and the records stored are summarised in the report.

A PC POS cash register system is understood to be any point of sale cash register system which consists of a computer, regardless of hardware characteristics, with a conventional operating system on which cash register software has been installed. Such cash register

software produces records for each registered event, in one or more files. When producing a Z report (as defined in Article 2, 5° of the Royal Decree of 30/12/2009) a query is run on these files, which is summarised in the report.

Where the term “cash register system” is used in this Circular, it always refers to a cash register system (electronic or PC-POS) which is to be used as part of a registered cash register system in the catering industry.

6. Entered data, as referred to in Article 2, 1° and 2°, of the Royal Decree of 30/12/2009, shall be understood to be:

- entries of goods and services transactions (applicable VAT rate included),
- the registration of the start and the end of a work period,
- generating training receipts,
- generating pro forma receipts,
- changes in prices and applicable VAT rate,
- corrections and refunds,
- till opening events via the cash register functionality, if any,
- generating reports,
- the following programming and configuration changes: data clear, dump, all forms of restoration (reset), change of PLU settings and changes of system parameters;
- all entries (orders, refunds, corrections, changes, table transfers, etc.) included in the table or customer management functionality or any other functionality providing the possibility to interrupt, pause and resume registrations.

7. An event is understood as any occurrence in the cash register system where data is transmitted to and/or received from the control module as provided in Article 2, 7° of the Royal Decree of 30/12/2009, as described in Chapter 3, nos. 36 to 40 of this Circular. Each event consists of 2 components: the event type and the transaction type. Therefore, each event is formed by the combination of an event type and a transaction type.

The following event types are distinguished:

- NORMAL
- TRAINING
- PRO FORMA

Each event also contains one of the following transaction types:

- SALES
- REFUND

A registered cash register system shall assign a unique label to each of the various types of events and transactions, so that the control module can interpret them unambiguously. The table below gives the possible combinations of labels.

EVENT TYPE	TRANSACTION TYPE	
NORMAL	SALES	NS
NORMAL	REFUND	NR
TRAINING	SALES	TS
TRAINING	REFUND	TR

PRO FORMA	SALES	PS
PRO FORMA	REFUND	PR

8. A VAT receipt (event type NORMAL, transaction type SALES) as referred to in Article 2, 4°, of the Royal Decree of 30/12/2009, is understood to be any cash receipt produced while the cash register system is in its normal registration mode, used to register sales of goods and/or services or a work period, including corrections and discounts registered in the normal registration mode by means of the correction and discount functionalities. It is this receipt which must be issued by the registered cash register system, in accordance with the provisions of Article 21bis of the Royal Decree No. 1. A refund receipt, as defined below, shall also be considered to be a VAT receipt in accordance with those provisions. Refunds must always be registered separately in a refund ticket (label NORMAL REFUND, see below). Consequently, the total amount of a VAT receipt (label NORMAL SALES) cannot be negative.

A refund receipt (event type NORMAL, transaction type REFUND) shall be understood to be any cash receipt produced while the cash register system is in its refund mode or void mode, and:

- which contains information indicating that a previously issued cash receipt contained incorrect information,
- or which contains information on a refund of money for returned or price-reduced goods or services.

Such a refund receipt contains only negative, refunded amounts. It does not refer to the change which is returned to the customer.

A training receipt (event type TRAINING, transaction types SALES and REFUND) shall be understood to mean any receipt which is produced while the entire cash register system is in its training mode, or which is produced by a user who is in training mode, where a user can be any person who registers operations in the cash register system.

A pro forma receipt (event type PRO FORMA, transaction types SALES and REFUND) shall be understood to mean,

- any receipt which is produced while the entire cash register system is in its pro-forma mode, or which is produced by selecting the pro forma functionality for free deliveries or services or offers. It contains similar information to a VAT receipt;
- any entry (order, refund, correction, change, table transfer, booking on a customer, etc.) within a functionality of table or customer management or within any other functionality providing the possibility to interrupt, pause and resume registrations;
- or the interim statement or bill overview produced when using the functionality of table management, where a list of registered orders and/or amounts due is produced before finalising the VAT receipt.

Consequently, the content of an entry may occur on more than one receipt: on the pro forma receipt of the order, change, etc., on the pro forma receipt "interim statement" and on the final VAT receipt.

It should be mentioned that each sales registration started, regardless of the functionality and event type, must eventually result in a cash receipt, even if the total receipt value equals zero.

9. The control data shall be understood to mean the data which the cash register system will receive from the control module, and which must be printed at the bottom of the receipt as described in Chapter 5, no. 45.

10. The control module shall be understood to mean the module as defined in Article 2, first section of the Law of 30 July 2013. Such control module consists of two components: the fiscal data module (FDM) and the VAT signing card (VSC). The control module shall be connected to the cash register system, such that the FDM receives the fiscally relevant data from the cash register system, generates dates and times for the various events, transmits these fiscally relevant data to the VSC which will generate the digital signature, then receives the control data and the consecutive numbers for the various events from the VSC, stores the fiscally relevant data and control data in a secured memory and finally sends the data produced (FDM and VSC identification data, date and time, event number and control data) back to the cash register system, so that they may be printed on the receipt.

11. The FISCAL DATA MODULE (FDM) shall be understood to mean the part of the control module which is physically connected to the cash register system with a view to receiving the fiscally relevant data from the cash register system and generating dates and times for the various events in accordance with Article 2, first section, 3°, of the Law of 30 July 2013. It is described in detail in Chapter 7 of this circular.

12. The VAT SIGNING CARD (VSC) shall be understood to mean the smartcard, as part of the control module, with a unique identification number and a unique certificate for generating a digital signature in accordance with Article 2, first section, 4°, of the Law of 30 July 2013. It shall be issued by the competent department of the FPS Finance upon request by the tax subject. This smartcard shall be inserted in the fiscal data module of the control module. This smartcard contains, among other things, software for producing: 1) consecutive event and transaction numbering, 2) a digital signature based on data received from the fiscal data module, for which a certificate is installed on the smartcard, and 3) maintaining and updating a number of counters. It is described in detail in Chapter 7 of this circular.

CHAPTER 3: Requirements for registered cash register systems

3.1. Obligations of manufacturers, importers and distributors

3.1.1. Obligations of manufacturers and importers: Certification

13. The manufacturer or importer shall notify to the Administration the production numbers of all certified cash register systems delivered in Belgium as part of the registered cash register system in accordance with Article 4, first section, of the Law of 30 July 2013. In addition, for each production number, the notification shall also mention the tax subject (distributor or end-user) to whom the cash register system is supplied. These notifications

shall be done following the procedure and deadlines as described in the aforementioned Annex 1.

3.1.2. Obligations of distributors: Notifications

14. The production numbers of all certified cash register systems delivered to the distributor are notified to the competent department of the Administration by the manufacturer/importer. Immediately after such a system is delivered by the distributor to a tax subject, he shall notify the associated production number and identity of the buyer to the Administration in accordance with Article 4, second section, of the Law of 30 July 2013. These shall be notified following the procedure and deadlines as described in the aforementioned Annex 1.

3.1.3. Documentation

15. The manual and documentation for the registered cash register system shall be in the Dutch, French, German, or English language, and a copy thereof shall be delivered to the buyer upon the sale of the cash register system. The user manual delivered with the machine shall be available in at least one of the three official languages of Belgium.

3.2. General requirements for registered cash register systems

16. Every registered cash register system shall have software (or a cash register programme) which controls, among other things, the functions described in these requirements.

17. Every registered cash register system shall at least be capable of creating VAT receipts and of generating reports containing a summary of the registrations in the cash register system related to the daily turnover and all other entered data (Z report), to comply with Article 2, 4° and 5°, of the Royal Decree of 30/12/2009.

18. It shall also be possible to generate so-called X reports, containing a summary of the registrations in the cash register system with respect to the turnover and all other entered data, since the last Z report preceding it up to the time of generating the X report, to comply with Article 2, 3°, of the Royal Decree of 30/12/2009.

19. VAT-receipts, Z reports and X reports shall comply with the requirements of Chapters 5 and 6 of this circular.

20. The receipts shall carry consecutive numbers in order to guarantee the completeness of the journal posts (transactions). This means that the journal posts in the electronic journal or the journal file (which includes all receipts of the various events, among other things) for each cash register can have maximum one ascending numbering per event type. Consequently, both a consecutive numbering over the event types and a consecutive numbering per event type can be used.

21. In principle, a one-to-one relation should be provided between the electronic journal/journal file and an FDM. This means that one FDM should be used per electronic journal/journal file which is generated by the cash register system installed.

22. The tax subject-user of a registered cash register system is responsible for storing the data generated by the cash register system, in accordance with the VAT legislation (and by extension, the accountancy legislation). In particular, the tax subject-user is responsible for storing the VSC on the one side, and the data on the cash register system and the FDM on the other. Furthermore, he is responsible for storing the electronic journal or journal file. Although no specific format is required, it is repeated that it should be possible to present all data generated by the cash register system in a coherent and intelligible form in accordance with Article 61, (1), of the VAT Code. In order to simplify data copying, it should be possible to access/activate at least one (default) port of the cash register by an external data carrier.

23. Every registered cash register system shall carry a model designation and a production number. The production number shall be a unique number which uniquely identifies both the cash register system and its manufacturer. The production number shall be composed as follows:

AXXX (or BXXX) CCCPPPPPP where:

- AXXX = manufacturer of an electronic cash register system identification number (upon request assigned by the Administration)
- BXXX = manufacturer of a PC POS cash register system identification number (upon request assigned by the Administration)
- CCC = manufacturer model number (upon request assigned by the Administration)
- PPPPPPP = alphanumeric production number (based on serial number or licence key, see Annex 1, point 4.3.2.)

This unique production number shall be placed on every installed certified cash register system in an indelible manner. In principle, only the cash register software may be certified for PC-POS cash register systems, therefore, only the production number can be mentioned for PC-POS cash register systems in the same manner and under the same conditions as described below in point 24 in fine.

24. The cash register software installed on an electronic cash register system or PC POS cash register system shall carry a version number. This version number shall be a unique indication of the relevant software version, and shall be modified with each update to the software.

For cash register software installed in a cash register or terminal, the version number of the cash register software and the name of the programme's manufacturer shall be visibly indicated. The software version must be easily detectable for electronic systems and indicated on each screen.

For cash register software installed on a PC-POS, both the production number and the version number must be easily detectable and indicated on each screen.

25. No hardware or software may be connected to or integrated in the registered cash register system which affects, modifies or disrupts the normal operation of the functionalities as referred to in this circular. This also refers to uncertified cash register software or cash register programmes installed or functioning on a registered cash register system.

26. A registered cash register system shall be able to register sales of goods and/or services only when the control module as referred to in Article 2, 7°, of the Royal Decree of 30/12/2009 is connected and fully operational, so that the control data described in that Article can be produced. The cash register system shall be able to independently detect whether the control module is operational.

3.3. Obligatory functionalities of registered cash register systems

27. If the registered cash register system has a function for printing training receipts or for printing pro forma receipts, such receipts shall be unequivocally distinguishable from VAT receipts.

To ensure this, the designation TRAINING RECEIPT or PRO FORMA RECEIPT shall be printed on the receipt. In cases where the cash register system cannot provide sufficient field length, at least the mentions TRAINING and PRO FORMA shall be printed on the receipt in capitals in a bold font and in a font size which is at least one and a half times the size of the description of the transactions.

REFUND transactions (cf. under chapter 2, no. 8) for any event shall be clearly indicated as such by printing the text REFUND on the receipt, clearly distinguishing negative amounts from positive amounts by using a minus sign or another indicator (e.g. NEG, VOID, VD, R, CORR, etc).

All paper printouts generated by the cash register system, regardless of their designations (e.g. orders, kitchen receipts, bar receipts, reports, interim receipts, etc.), which are no VAT receipts, as provided under 8 above, shall mention the following text at the bottom: "THIS IS NOT A VALID VAT RECEIPT". This additional text shall also be printed on the receipt in capitals in a bold font and in a font size which is at least one and a half times the size of the description of the transactions. However, the rules above are limited to printouts on production printers (cash register, bar, kitchen, etc.) and does not apply for reports printed on an office printer (A4, A3, etc.)

28. A registered cash register system shall have two (2) blocked PLUs (articles), with the following details:

- description: respectively "WORK IN" and "WORK OUT";
- amount: 0 Euro;
- for technical reasons these PLUs are subjected to the VAT rate of 0 %.

29. A user is a person who registers transactions (sales, stock changes, payments, work period, etc.) by means of the registered cash register system. A user wishing to register

transactions must first log onto the registered cash register system. In addition, a registered cash register system shall not allow any operations at all without a user being logged on.

Every user of a registered cash register system, regardless of their position within the company, shall be clearly identifiable based on their social security number (INSZ or BIS number). This number shall be stored in the waiter software parameters or in the user's database of the registered cash register system. Both the INSZ and BIS number contains 11 numeric characters.

Cash register system users who do not belong to the company (e.g. technicians) and who register transactions by means of the cash register system, shall always be identified with the number "0000000097" in the cash register system.

It shall be easily possible to present an overview of this software settings or database table to inspecting officials upon request.

3.4. Prohibited functionalities of registered cash register systems

30. A registered cash register system and the cash register software installed on it shall not have any other functionalities than those described in its documentation.

31. A registered cash register system shall not have any functionalities enabling the removal, alteration or addition of previously entered records.

Therefore, corrections and refunds to a receipt that has not yet been finalised shall be clearly indicated on the receipt as negative transactions on a separate line per item (or department, if appropriate). The same applies to corrections, cancellations and refunds which are carried out as part of the functionality of table management. Any other corrections in orders within a table that has not yet been settled (additions, corrections to quantities and items, cancellations of order lines, returned items etc.), shall also be listed on the final VAT receipt on separate lines.

Therefore the event type may not be altered once a transaction has commenced.

Attention is drawn to the fact that the receipt shall be issued, at the moment when the act has ended.

32. A registered cash register system shall not have a possibility to print a VAT receipt (event type NORMAL) before the act/receipt has been finalised. This means that it shall be impossible to print if the cash register system did not receive any signature from the FDM.

On other receipts than VAT receipts (in particular training and pro forma receipts), the from the FDM assigned signature may not be printed on the receipt.

33. A registered cash register system shall not be able to print copies of VAT receipts in any form whatsoever.

34. A registered cash register system shall not have any function allowing changes to be made to the pre-sets (description, unit, price, VAT rate, etc.) of items, between the registration of that item and the finalisation of the VAT receipt concerned.

35. A registered cash register system shall not have any function allowing changes to be made to the setups (parameters), in any way whatsoever, such that any prohibited functionalities are enabled anyhow.

3.5. Communications with the control module

36. A registered cash register system shall be able to transmit the data as described in no. 40 of this circular to the control module as described in Article 2, 7°, of the Royal Decree of 30/12/2009. The amounts stated on the various receipts shall always be expressed in EURO.

37. A registered cash register system shall be equipped with an algorithmic generator, which uses the item details (also referred to as PLU data, specifically the description, quantity, amount payable and indicator of applicable VAT rate with respect to the operation) to calculate a hash value which is then sent to the control module together with the receipt data. The algorithm used to calculate the hash shall be of the SHA-1 type. This applies for all event types.

This algorithm shall be calculated taking into account the following stipulations as regards the lay-out and format:

- only ASCII characters are to be used, especially the capital letters (A-Z) and the numbers (0-9)
- no punctuation marks may be used
- no separators may be used between the fields and records
- mentions (baking methods, kitchen messages, etc.) will not be included as a PLU line
- the following field lengths will be used:
 - o number of items: 4 characters with the absolute value, if need zeros (0) will be filled in into the field in front (left) (so without indication of sales, refund, annulation line, etc.); any possible weights will be expressed as grams, volumes as millilitres, where huge amounts will be cut off on the left, leaving only the last 4 digits to be used in the PLU hash calculation;
 - o PLU description: 20 characters, if need blanks will be filled in into the field at the back (right); if the text contains more than 20 characters, the rest is cut off on the right;
 - o Total PLU price: 8 characters with the absolute value, if need zeros (0) will be filled in into the field in front (left) (therefore without indication of sales, refund, annulation line, etc.)
 - o PLU VAT code: 1 character
 - o The total record length of one PLU line will consequently be 33 characters.
- no decimal separator may be used in the price.

If a receipt does not contain any PLU lines (e.g. if a registration was started erroneously, without any transaction, sale/refund being registered), a SHA-1 value will be calculated for this empty string. More specifically: SHA1(). The SHA-1 value obtained for an empty string will **always** be equal to:

da39a3ee5e6b4b0d3255bfef95601890afd80709.

If special characters are used in the PLU description, they will be converted into the aforementioned ASCII characters for the calculation of the SHA1 in accordance with the following conversion table:

Conversion table	
<i>Special character</i>	<i>Character to be used</i>
Ä Å Á À â ã ä å	A
Æ æ	AE
ß	SS
ç Ç	C
î ï ð ñ ò ó	I
€	E
Ê Ë É È ê ë é è	E
Û Ü Ú Û ü û ú ù	U
Ô Ö Ó Ò ö ô ó ò	O
OE oe	OE
ñ Ñ	N
ý Ý ÿ	Y

Special characters not appearing in this table will simply be ignored for the calculation of the SHA-1 (as are punctuation marks).

Below some examples and situations provide clarifications.

Example 1 – default situation:

The PLU lines are mentioned as follows on the receipt:

3	Soda LIGHT 33 CL.	6,60	A
2	Spaghetti Bolognaise (KLEIN)	10,00	B
0,527	Salad Bar (kg)	8,53	B
1	Steak Haché	14,50	B
2	Koffie verkeerd medium	6,00	A
1	Dame Blanche	7,00	B
-1	Soda LIGHT 33 CL	-2,20	A
1,25	Huiswijn (liter)	12,50	A

The string where the SHA-1 shall be applied will be as follows (**for visual clearness a blank is shown as “_”**):

```
SHA1(0003SODALIGHT33CL_____00000660A0002SPAGHETTIBOLOGNAISEK00001000B05
27SALADBARKG_____00000853B0001STEAKHACHE_____00001450B0002KOFFI
EVERKEERDMEDIUM00000600A1DAMEBLANCHE_____00000700B0001SODALIGHT33CL_
_____00000220A1250HUISWIJNLITER_____00001250A)
```

The calculated SHA-1 value will then be equal to:

```
bd532992502a62c40a741ec76423198d88d5a4f3
```

Example 2 – menu discount:

Menus at a fixed price are very common. They contain items which also appear on the bill of fare, however, (in most cases) at a higher price.

If the menu only contains items with the same VAT rate, the manager liable to tax may choose between:

- a PLU with the menu description and a fixed price and VAT code

```
e.g.: 1    LENTEMENU                30,00  B
```

SHA-1 over 1 PLU line:

```
SHA1(0001LENTEMENU_____00003000B)
Value = 4c89d047fe03a07d719f2b923ae871354d088b88
```

- separate items mentioned at their second (menu) price and VAT code

```
e.g.: 1    DAGSOEP                    5,00  B
      1    SEIZOENSSUGGESTIE       20,00 B
      1    CRÈME BRULÉE            5,00  B
```

SHA-1 over 3 PLU lines:

```
SHA1(0001DAGSOEP_____00000500B0001SEIZOENSSUGGESTIE___000020
00B0001CREMEBRULEE_____00000500B)
Value = 046bfc9425c488b9fe31b78820c21a70ae28005a
```

- separate items mentioned at their normal fixed price and VAT code and an extra PLU line mentioning the total menu discount, the amount and VAT code

```
e.g.: 1    DAGSOEP                    7,00  B
      1    SEIZOENSSUGGESTIE       25,00 B
      1    CRÈME BRULÉE            7,00  B
      1    KORTING LENTEMENU       -9,00  B
```

SHA-1 over 4 PLU lines:

SHA1(0001DAGSOEP_____00000500B0001SEIZOENSSUGGESTIE__000020
00B0001CREMEBRULEE_____00000500B)
Value = 6027f5aee7940d19c1d1d0b54b549209587bad00

However, if the menu consists of items at various VAT rates, the global menu price must be split up in accordance with these VAT rates.

- If the manager liable to tax does not wish to split up this price, the total amount must be subjected to the highest VAT rate, which will result in the registration of 1 PLU line with 1 VAT code:

e.g.: 1 LENTEMENU DRANK INCL. 40,00 A

SHA-1 over 1 PLU line:

SHA1(0001LENTEMENUDRANKINCL__00004000A)
Value = fe1cb18cf32aa56487a06f3d2b132a136634cc1d

- If an “all-in” menu consists of at least **three** courses and the drinks included do not contain any spirits or champagne, the manager liable to tax may optionally apply a fixed breakdown into 35 % drinks – 65 % meals. This will result in the registration of 2 PLU lines which clearly distinguish between drinks and meals:

e.g: 1 LENTEMENU FOOD 26,00 B
1 LENTEMENU DRINKS 14,00 A

SHA-1 over 2 PLU lines:

SHA1(0001LENTEMENUFOOD_____00002600B0001LENTEMENUDRINKS____000
01400A)
Value = 8fe9c0499b389ff831e3c5f7854960d26f564dea

- If the menu (irrespective of the number of courses) is available with or without drinks (which means that the supplement for drinks is mentioned separately on the menu and corresponds to the normal rates of the drinks concerned which are mentioned on the bill of fare), the manager liable to tax may act as in the previous example and may split up the menu in 2 PLU lines:

e.g: 1 LENTEMENU FOOD 30,00 B
1 LENTEMENU DRINKS 10,00 A

SHA-1 over 2 PLU lines:

SHA1(0001LENTEMENUFOOD_____00003000B0001LENTEMENUDRINKS____000
01000A)
Value = 150b28ae264752e7c699d871b2430949538b9c4a

- If the menu (irrespective of the number of courses) is available with or without drinks (which means that the supplement for drinks is mentioned separately on the menu), the manager liable to tax may also choose to mention only the normal price of the menu items for both the meals and the drinks or for one of both categories, together with the menu discount. *In the example below, this will only be applied for the meals*

because the content of the supplement for drinks is unknown (the customer may choose between soft drinks, beers and/or wines):

e.g.:	1	DAGSOEP	7,00	B
	1	SEIZOENSSUGGESTIE	25,00	B
	1	CRÈME BRULÉE	7,00	B
	1	KORTING LENTEMENU	-9,00	B
	1	LENTEMENU DRINKS	10,00	A

SHA-1 over 5 PLU lines:

```
SHA1(0001DAGSOEP_____00000700B0001SEIZOENSSUGGESTIE__000025
00B0001CREMEBRULEE_____00000700B0001KORTINGLENTEMENU___000009
00B0001LENTEMENUDRINKS____00001000A)
```

Value = 095452a3e62d36b5255b18b1070f6832f0c57a85

38. A registered cash register system shall be able to receive the following data from the control module and print them on every receipt:

- a. date, hour, minute and second of creation of the receipt, generated by the real time clock embedded in the control module's FDM
- b. the identification of the control module's FDM
- c. the receipt counter for the event, generated by the VSC in the control module
- d. the other control data (VSC ID, digital signature, etc.) produced by the VSC in the control module (except for the receipts regarding the event types TRAINING and PRO FORMA, for which a digital signature may not be printed on the customer's receipt).

39. A registered cash register system shall transmit and receive the necessary data for the events described in Chapter 2, no. 7 to and from the control module.

40. The communication protocol for data transmission (as referred to in nos. 36 to 40) between the registered cash register system and the control module is the subject of Annex 2, which describes the technical modalities for the control module.

The data flow between the cash register system and the control module will be as follows:

1. the cash register system sends the following event data to the control module at the time when the receipt is finalised:
 - a. transaction date
 - b. transaction time
 - c. user ID
 - d. production number of registered cash register system
 - e. receipt number of registered cash register system
 - f. label (based on event and transaction type, see no. 7)
 - g. total receipt amount (sales or refund)
 - h. per VAT rate: VAT rate and amount
 - i. calculated PLU hash value
2. the control module receives these event data

3. the control module generates the following control data and sends them to the cash register system, which after receiving them, finalises the receipt and prints all the data on the receipt:
 - a. FDM production number
 - b. VSC ID
 - c. FDM date and time
 - d. Label (based on event and transaction type, see no. 7)
 - e. VSC consecutive receipt counter
 - f. The event signature (except for the event types TRAINING and PRO FORMA)

CHAPTER 4: Electronic journal and journal log

41. A registered cash register system shall ensure, by means of the control module, the integrity of the entered data from the time the data is entered into the cash register system until the end of the statutory archival period pursuant to Article 2, 1°, of the Royal Decree of 30/12/2009. It shall also ensure the retention of all its entered data pursuant to Article 2, 2°, of the Royal Decree of 30/12/2009.

To ensure this, all entered data as referred to in Chapter 2, no. 6 shall be recorded, immediately upon creation:

- in an electronic journal (for electronic cash registers)
- in a journal file (for PC POS cash register systems).

The electronic journal or the journal file contains also the content of all receipts of the various events, the control data as referred to in no. 45 included.

Contrary to the above, entered data other than events may be saved in a separate log file.

The electronic journal or the journal file shall be generated and saved in a readable form.

CHAPTER 5: Requirements for VAT cash receipts¹

42. VAT receipts (labels NS and NR) shall contain not only the mentions as defined in Article 2, 4°, of the Royal Decree of 30/12/2009.

To enable calculation of the control data by the control module as described in Article 2, 7°, of the Royal Decree of 30/12/2009, a VAT receipt shall have the following data:

- a. The complete designation "VAT RECEIPT"
- b. Identification of the tax subject by stating his personal or company name, address and identification number as referred to in Article 50 of the VAT Code
- c. The date and time of issue of the VAT receipt (as generated by the registered cash register system)

¹ Including the refund receipt which applies as VAT receipt, as provided for under point 8 of this circular

- d. Consecutive receipt number from an uninterrupted sequence (as generated by the registered cash register system)
- e. Identification of the user (such that he is identifiable within the company, as described in Chapter 3, no. 28)
- f. Registered transactions (PLU description, quantity, price and indication of the applicable VAT rate), also including correction operations (cancellations, corrections, etc.) which are not mentioned on a separate receipt
- g. Taxable amount for each applicable VAT rate
- h. VAT amount
- i. Discounts and refunded amounts
- j. Identification of the cash register if the tax subject uses several cash registers
- k. The eight (8) last characters of the algorithm generated by the cash register system based on all PLU data on the receipt (PLU description, quantity, price and indication of the applicable VAT rate); 2
- l. The control data generated by and received from the control module
- m. Identification of the cash register system with the production number referred to in Chapter 3, no. 23., together with the mention of the version number of the installed cash register software.

43. The reference to the VAT rate under no. 42, mention g, shall have the following form:

VAT rate Identification no.	VAT rate	
A	High	21%
B	Mid	12%
C	Low	6%
D	Zero rate	0%

44. As part of the control data (no. 42, mention l), the VAT signing card in the control module shall generate a consecutive receipt counter consisting of the following items:

X/Y ET, where:

- X = consecutive number of each event type (cf. table in Chapter 2, no. 7)
- Y = total number of receipts generated up to the present (for all events)
- ET = event label (cf. table in Chapter 2, no. 7)

45. To enable a uniform layout of the control data (no. 42, mention l), irrespective of the type of cash register system, there shall be sufficient room at the bottom of the receipt, but just above the commercial footer, to print the entire text of the control data as received from the control module.

The contents of this section of the receipt shall be structured as follows:

- The designation "Control Data:"

² However, the complete algorithm shall be sent to the control module!!

- Timestamp from control module (dd/mm/yyyy and hh:mm:ss)
- "Receipt counter:" X/Y ET
- "Receipt signature:" hash value
- "Control module ID:" FDM production number
- "VAT signing card ID:" VAT signing card identification number

CHAPTER 6: Requirements for obligatory report generation

46. Pursuant to Article 2, 5°, of the Royal Decree of 30/12/2009, a manager liable to tax who uses a registered cash register system shall be obliged to generate daily financial reports and daily user reports (Z reports). It shall also be possible to generate so-called X reports to comply with Article 2, 3°, of the Royal Decree of 30/12/2009 (cf. description in Chapter 3, no. 18).

47. A registered cash register system shall be able to generate daily "financial" Z reports as well as daily "users" Z reports for each electronic journal/journal file, at the end of every block of opening hours of the establishment where it is installed.

When no report or only one of the aforementioned reports has been generated, the next report shall contain all the data for the entire period (from the time of the previous Z report(s) to the time of the new report(s)). The registered cash register system may have a functionality for automatic generation of these reports. These Z reports shall always clearly indicate the period to which they relate.

48. An X report "financial" shall contain, besides its name "X FINANCIAL", on top and in capital letters, at least the following data:

- a. personal or company name of the tax subject and his identification number as referred to in Article 50 of the VAT Code
- b. date and time of generation
- c. the identification of the cash register(s) to which the report applies
- d. the total amount of the turnover of the event labels NS and NR (VAT included), done for the period in question
- e. the total amount of the turnover of the event labels NS and NR (VAT included), done for the period in question, for the different main groups/departments, if these are used
- f. the taxable amount per applicable VAT rate for the period in question, divided between the event labels NS and NR
- g. the VAT amount per applicable VAT rate for the period in question, of the event labels NS and NR
- h. the content of the cash drawer at the end of the period in question, if this function is used
- i. the number of VAT receipts issued during the period in question (event labels NS and NR)
- j. the number of cash drawer openings without registration of transactions during the period in question

- k. the number of training receipts generated and their total amount (VAT included) during the period in question (event labels TS and TR)
- l. the number of refund receipts generated and their total amount (VAT included) during the period in question (event label NR)
- m. the number of pro-forma receipts generated and their total amount (VAT included) during the period in question (event labels PS and PR)
- n. the number of discounts given and their total amount (VAT included) during the period in question for the event labels NS and NR, divided per type
- o. overview of the amounts of the functionalities, other than the ones mentioned in point n above (corrections, refunds, annulations of lines, etc.) which have reduced the total amount of turnover, as well as their amount (VAT included) during the period in question for the event labels NS and NR divided per type

49. A Z report “financial” shall contain, besides its name “Z FINANCIAL”, on top and in capital letters, at least the following information:

- a. personal or company name of the tax subject and his identification number as referred to in Article 50 of the VAT Code
- b. date and time of generation
- c. sequential number of the report, in an uninterrupted consecutive series
- d. identification of the cash register(s) to which the report applies
- e. the total amount of the turnover of the event labels NS and NR (VAT included), done for the period in question
- f. the total amount of the turnover of the event labels NS and NR (VAT included), done for the period in question, for the different main groups/departments, if these are used
- g. the taxable amount per applicable VAT rate for the period in question, divided between the event labels NS and NR
- h. the VAT amount per applicable VAT rate for the period in question, of the event labels NS and NR
- i. the content of the cash drawer at the end of the period in question, if this function is used
- j. the number of VAT receipts issued during the period in question (event labels NS and NR)
- k. the number of cash drawer openings without registration of transactions during the period in question
- l. the number of training receipts generated and their total amount (VAT included) during the period in question (event labels TS and TR)
- m. the number of refund receipts generated and their total amount (VAT included) during the period in question (event label NR)
- n. the number of pro-forma receipts generated and their total amount (VAT included) during the period in question (event labels PS and PR),
- o. the number of discounts given and their total amount (VAT included) during the period in question for the event labels NS and NR, divided per type
- p. overview of the amounts of the functionalities, other than the ones mentioned in point o above (corrections, refunds, annulations of lines, etc.) which have reduced

the total amount of turnover, as well as their amount (VAT included) during the period in question for the event labels NS and NR divided per type

50. An X report “users” shall contain, besides its name “X USERS”, on top and in capital letters, at least the following information:

- a. personal or company name of the tax subject and his identification number as referred to in Article 50 of the VAT Code
- b. date and time of generation
- c. identification of the cash register(s) to which the report applies
- d. for each user: his/her user name and social security number (INSZ or BIS number)
- e. for each user: total turnover amount realised for the period in question (VAT included)
- f. for each user: total turnover amount realised for the period in question (VAT included), per main group or department, if these are used
- g. for each user: the contents of the cash drawer at the end of the period in question
- h. for each user: the time of logging onto and out of the cash register system, if the cash register system has such functionality
- i. for each user: the time of the first cash receipt generated and the time of the last cash receipt generated

51. A Z report “users” shall contain, besides its name “Z USERS”, on top and in capital letters, at least the following information:

- a. personal or company name of the tax subject and his identification number as referred to in Article 50 of the VAT Code
- b. date and time of generation
- c. sequential number of the report, in an uninterrupted consecutive series
- d. identification of the cash register(s) to which the report applies
- e. for each user: his/her user name and social security number (INSZ or BIS number)
- f. for each user: total turnover amount realised for the period in question (VAT included)
- g. for each user: total turnover amount realised for the respective period (VAT included), per main group or department, if these are used
- h. for each user: the contents of the cash drawer at the end of the period in question
- i. for each user: the time of logging onto and out of the cash register system, if the cash register system has such functionality
- a. for each user: the time of the first cash receipt generated and the time of the last cash receipt generated

CHAPTER 7: Requirements for the control module

52. This chapter contains the provisions clarifying and specifying the requirements which the control module of the registered cash register system (RCRS), as defined in Article 2, 7° of the Royal Decree of 30/12/2009, must fulfil.

Such control module shall be connected to the registered cash register system, forming an integral part thereof. Such control module consists of two components: the fiscal data module (FDM) and the VAT signing card (VSC).

Given its characteristics and function, the control module shall always be located at the company address where it is installed, together with the cash register system.

7.1. The fiscal data module (FDM) of the control module

7.1.1. General requirements

53. Every FDM shall comply with the requirements of the present circular.

54. The control module's FDM shall have only the functionalities mentioned in this circular. Any additional functionalities may only be permitted if they are necessary to meet the requirements of this circular. These additional functionalities shall be fully described in the documentation.

55. The connection of any other peripheral hardware component to the cash register system shall have no effect at all on the functionalities of the control module's FDM.

56. The control module's FDM shall be designed in such a way that it can operate normally when transactions are being registered, while simultaneously copying the control data and transmitting them to a mass storage device belonging to the Administration, as described below in this Chapter.

57. The control module's FDM shall not overwrite or delete any stored data except stored data older than 8 years. The calculation of whether the data is "older than 8 years" shall be done on a day-to-day basis.

58. Moreover, the manufacturers/importers and distributors who deliver an FDM which will be used as part of a registered cash register system, shall notify to the Administration the identity of the buyer as well as the production numbers of the FDMs. These notifications shall be done following the procedure and deadlines as described in Annex 1.

59. Each control module's FDM shall have a unique production number composed as follows:

AAABBNNNNN_vP.S, where:

- AAA = manufacturer identification number (upon request assigned by the Administration)
- BB = manufacturer model number (upon request assigned by the Administration)
- NNNNNN = serial number (ascending, assigned by the manufacturer)
- v = fixed text "v" (stands for version)

- P = FDM version communication protocol (between the cash register system and the FDM); 1 position, alphanumeric
- . = fixed text “.” (separator)
- S = version number of the protocol between the FDM and the VSC (numerical from 1 to ...).

The unique production number shall be retained/stored in the control module’s FDM during manufacturing process. The unique production number shall also clearly and indelibly placed on the outside of the control module's FDM by means of a label.

60. The control module's FDM shall carry at least the following information:

- Model number
- Production number (as referred to in no. 59)
- Production date

This information should also be mentioned on the package.

The production number shall be placed on the control module's FDM in an indelible manner.

7.1.2. Technical requirements

Ports

61. The control module's FDM shall be equipped with the following ports:

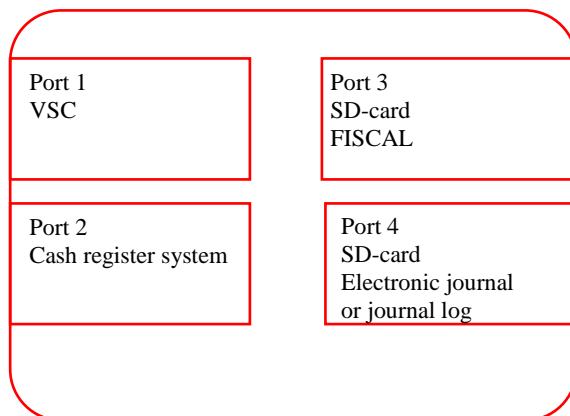


Figure: Control module's FDM, block diagram

62. The control module's FDM shall be able to receive the event data from the cash register system via port 2. Via the same port 2, the control data shall be sent back to the cash register system in order to be printed on the receipt. A detailed description of this communication will be given in Annex 2.

Via port 1, the control module's FDM transmits the event data received from the cash register system, and the timestamp generated by it, to the VSC, and receives the control data back from the VSC via the same port 1.

Via port 3, as soon as it is activated, the control module's FDM sends a copy of all data stored in the internal memory and all data stored on the VSC, to the SD card.

Via its port 2, the control module's FDM must be able, as an alternative for the copying of the data stored in the internal memory via port 3, to send this data either to the cash register system or a computer, connected to this port 2.

Finally, the control module's FDM contains a second SD port as port 4. If the tax subject using the cash register system chooses to use it, this port may contain an SD card of any storage capacity, on which he may store either the original journal files or a copy thereof, in order to comply with his statutory archival obligations pursuant to Article 60 of the Value Added Tax Code. This port shall only receive data from the cash register system, and shall not send any data back to the cash register system, to the FDM or to the other ports of the control module.

Port 4 shall in no way whatsoever:

- interfere with the operation of and the communications between the other ports of the control module.
- interfere with the communications between the control module and the cash register system, and between the control module's FDM and VSC.
- disrupt the normal operation of the control module. Any malfunctions of this port shall also not interfere with the normal operation of the control module³.

The control module's FDM shall in no event be equipped with any other additional ports.

63. The control module's FDM shall have a dedicated power supply.

Clock

64. The control module's FDM shall be equipped with a real-time clock showing the date and time (including year, month, day, hour, minute and second) in accordance with Belgian standard time (UCT+1). This clock shall have an inaccuracy not exceeding 5 minutes per year at an ambient temperature of 20 °C.

The clock is set at the correct time during the manufacturing process and may not be alterable afterwards. This clock must be able to run for at least 36 months without external feeding.

³ The control module's FDM may alert to a malfunction of port 4 or of the SD card inserted in port 4 by giving a signal, but such an event shall not interfere with the normal operation of the FDM as part of the control module.

Logical interface (ports)

65. The ports of the control module's FDM shall only transmit and receive data as described in the table below, and only in the direction indicated. A detailed description of these data will be given in Annex 2, which will contain the specifically technical aspects of this circular.

LOGICAL INTERFACE TABLE

Port	Interface to	Permitted data
Port 1	VAT SIGNING CARD (VSC)	IN: - control data VSC OUT: - data to be verified by VSC (original event data and FDM status check)
Port 2	Cash register system	IN: - status check (online, memory, etc.) - event data - request for control data from control module upon finalizing receipt OUT: - status report - control data from the control module (FDM+VSC) - as an alternative for port 3: * the data stored in the internal memory of the FDM * the status and stored data on the VSC
Port 3	Administration (SD card)	IN: - FDM.DER file from the SD card (if present) OUT: - data stored in FDM internal memory - status and data stored on VSC
Port 4	SD card	OUT: - electronic journal/journal file

Physical interface (connections)

66. Connection 1: shall be present for port 1 and comply with the ISO/IEC 7816-3 standard in order to use the "T=0" protocol. The port shall be able to receive smart cards of the physical format ID-1 as described in the ISO/IEC 7810 standard, (85.60 by 53.98 mm).

Connection 2: shall be present for port 2, and shall only be used for communications with the RCRS (type RS232).

Connection 3: shall be present for port 3, and shall be designed for the Secure Digital (SD) type standard, with functionality to store files in FAT16 and FAT32 file systems. Communications shall occur in accordance with the SD/SDHC HS mode at least.

Connection 4: shall be present for port 4, and shall be designed for the Secure Digital (SD) type standard.

67. The control module's FDM shall have a communications protocol, for which the data formats for ports 1 to 4 will be laid down in Annex 2.

The communications between the cash register system and port 4 shall be separated completely from the communications with the rest of the control module.

68. The settings of ports 1 to 3 shall be configured during the manufacture of the control module's FDM.

The configuration parameters may not be alterable after manufacturing. These parameters include: the baud rate, the bits, the parity and the stop bit. They are determined in Annex 2.

69. The control module's FDM shall generate a signal, via its own user interface, indicating both whether the control module is operational, and what its current status is. The user manual of the device shall contain a detailed description of this user interface.

Internal memory

70. The control module's FDM shall have an internal memory capable of storing encrypted data.

The internal memory shall have sufficient capacity to store the data for a period of 8 years of activity (calculated on a day-to-day basis). The manufacturer shall mention in his documentation the estimated number of receipts for which the data can be stored in the FDM's internal memory, so that a tax subject who considers using the FDM may make a correct assessment in advance.

71. The control module's FDM shall be designed in such a way that every physical access or attempted access leaves clearly visible traces.

Physical connection with the registered cash register system

72. As for the FDM, the physical connection between the RCRS and the control module's FDM shall always be made via a serial port (RS223). As for the RCRS, the serial connection can also be virtualized through alternatives, such as USB, RS485 and Ethernet.

Data processing

73. The control module's FDM shall:

1. receive, process and store all data from the RCRS in a format as described in Annex 2;
2. transmit data to the RCRS in a format as described in Annex 2;
3. transmit data to the VSC in a format as described in Annex 2;
4. receive all data from the VSC and process them in a format as described in Annex 2;
5. receive event data from the RCRS and forward them to the VSC;
6. receive all data from the VSC. These data shall consist partly of encrypted data and partly of response data;

7. store all encrypted data in its internal memory;
8. forward the response and control data to the RCRS;
9. exchange data with the VSC in a format as described in Annex 2;
10. exchange data with the RCRS in a format as described in Annex 2.

Data for tax administrations

74. Each time that the port 3 “SD card” of the control module's FDM is activated, the FDM shall generate report files and copy them to the SD card inserted in port 3. This process shall be triggered by the insertion of an SD card into the card reader. If an FDM.DER file is present on the SD card, copying will be limited to the period mentioned in this file.

Each triggering and copying action via port 3 shall be logged in the control module.

The control module's FDM shall continue to operate normally while copying is in progress.

75. The control module's FDM shall generate three report files to be used by auditors: FDMserl.txt, FDMmem.log and FDMerror.log .

The control module’s report file “FDMserl.txt” shall contain the following data:

- the unique production number of the FDM (see under 59);
- the status of the control module (OK, ERROR);
- the unique production number of the last cash register system which was connected;
- timestamp (dd/mm/yyyy;hh:mm:ss) real time clock
- last VSC ID no. linked to the FDM
- number and details of the already performed dumps via port 3.

The report file “FDMmem.log” shall contain the data stored in the internal memory of the control module's FDM (event data and control data), as described in annex 2.

The report file “FDMerror.log” shall contain all data that was stored on the occasion of the sending of error codes.

The format and detailed contents of these report files shall be laid down in Annex 2.

Performance

76. The control module's FDM shall be able to retain the stored data for a minimum of 8 years, even in the absence of a power supply.

The control module's FDM shall not overwrite or delete any encrypted data unless they are at least 8 years old.

77. The control module's FDM shall perform all the necessary functionalities using software which cannot be read, modified or deleted without leaving visible traces.

The event and control data shall be stored in a memory in such a manner that they cannot be modified or deleted without leaving visible traces.

78. The set of functions⁴ which the control module (the FDM plus the VSC) must perform, shall not slow down the normal operation of the RCRS in such a way that its ease of use is noticeably affected⁵.

79. The control module's FDM shall indicate by means of a signal whether or not it is operating normally.

The control module's FDM shall indicate by means of a signal whether a VSC is present, and whether it is operational.

The control module's FDM shall indicate by means of a signal whether copying to port 3 has been successful or whether an error has occurred during copying.

The FDM's user manual shall describe the various signals of the user interface in detail.

CE standards

80. The FDM shall comply with all standards required for carrying the CE marking.

Environmental factors

81. The control module's FDM shall be capable of operating normally at ambient temperatures between +5 °C and +40°C.

The control module's FDM shall be capable of storing data in memory at ambient temperatures between -10°C and +55°C.

The control module's FDM shall be capable of operating normally at ambient humidity of between 10% and 85%.

7.2. The VAT signing card (VSC) or the control module

82. If no VSC is put in the control module or is recognized as such by the control module, the FDM will send an error message "NO VSC or VSC DEFECT" to the RCRS in the response to all requests that depend on the VSC functionality. In this case the FDM may still receive data to be sent to port 4 for the purpose of the electronic journal and the copying of the historical data from the internal memory of the FDM via port 2 is permitted.

⁴ This means specifically: receiving the event data from the cash register system, generating and appending the time stamp, appending the FDM ID, transmitting these data to the VSC, generating and appending - by the VSC - of the consecutive receipt counter, the internal data hash, the VSC ID, the electronic signature, transmitting these control data - by the VSC - to the control module FDM, receiving - by the control module's FDM - and storing the relevant data and forwarding the control data to the cash register system to be printed on receipt, including all the required status checks and status reports.

⁵ This is the time between finalising the receipt and printing the customer receipt.

83. This VSC shall be requested by the tax subject and shall be issued by the competent department of the Administration. In his application, the tax subject shall inform the Administration of the production numbers of the cash register system and FDM.

It will be assigned a unique identification number by the competent department of the Administration.

84. The VSC will be assigned a unique certificate by the competent department of the Administration for generating digital signatures.

85. The VSC shall hold application software which provides the following functionalities:

- Maintaining of various counters, such as:
 - NS VAT RECEIPT SALES quantity
 - NS VAT RECEIPT SALES total amount, VAT incl.
 - NR VAT RECEIPT REFUND quantity
 - NR VAT RECEIPT REFUND total amount, VAT incl.
 - TS TRAINING SALES quantity
 - TS TRAINING SALES total amount, VAT incl.
 - TR TRAINING REFUND quantity
 - TR TRAINING REFUND total amount, VAT incl.
 - PS PRO FORMA SALES quantity
 - PS PRO FORMA SALES total amount, VAT incl.
 - PR PRO FORMA REFUND quantity
 - PR PRO FORMA REFUND total amount, VAT incl.
 - TOTAL # RECEIPT quantity
 - TAXABLE AMOUNT Rate 0 % amount
 - VAT AMOUNT Rate 0 % amount
 - TAXABLE AMOUNT Rate 6 % amount
 - VAT AMOUNT Rate 6 % amount
 - TAXABLE AMOUNT Rate 12 % amount
 - VAT AMOUNT Rate 12 % amount
 - TAXABLE AMOUNT Rate 21 % amount
 - VAT AMOUNT Rate 21 % amount
- Signing the data received
- Returning the control data (event and receipt counters, signature, VSC ID) to the FDM

After verification of the applicant/manufacturer, the competent department of the Federal Public Service Finance will supply the technical information.

86. Following the valid application of the manager liable to tax, the VSC shall be personalized on the basis of his VAT identification number and the signature certificate shall be placed on the smartcard. This signature requires a PKI (Public Key Infrastructure), by which the manager liable to tax obtains the private key via the certificate. The Federal Public

Service Finance stores the accompanying public key in its records for audit purposes, among other things.

87. The manager liable to tax can request maximum one VSC for each FDM which is registered via his VAT identification number. In exceptional cases (i.e. in the case of managers liable to tax having a large number of active FDM and VSC) and after consultation with the competent department of the Administration, managers liable to tax may obtain a limited number of supernumerary personalized VSC.

The Finance minister,

Koen GEENS

ANNEX 1: Certification & registration procedure

ANNEX 2: Communication protocol for cash register systems – FDM – VSC

ANNEX 3: Application form for certification