**Lithuanian State ECR Register
REQUIREMENTS**

(II stage)

THE OBJECT OF TECHNICAL REQUIREMENTS

1. This document defines Lithuanian State Register technical requirements for ECRs, computer cash systems (POS) and related equipment. In this document the concept "cash register" covers standalone electronic or computer cash registers, cash terminals and all equipment to perform sales (service) transactions and to calculate tax amounts that conform to financial data storage requirements and can be used as a tax control means.

The requirements come into force from the 1st July, 1996 and can be supplemented and amended in accordance with a mutual Resolution of the Finance and Industry & Trade Ministries.

2. An importer/manufacturer whose cash registers and other related fiscal equipment corresponding to these requirements are included in the State Register must guarantee that all ECR models and programs of his production supplied to the Lithuanian market are identical to the certified sample.   Any modifications of ECR units, software and electronic equipment that can influence financial data safety should be approved by a Resolution of the Finance Ministry that states the modified cash register conforms to these requirements.

3. The cash registers previously acquired by customers and registered at the Tax Inspection but deleted from the State Register after these Requirements have come into force can be used for the period not exceeding 9 years from their first registration date at the Tax Inspection.

TERMINOLOGY

4. General terms.

4.1. Cash register: a device that registers sales (service) transactions, performs calculations of payable total amounts, tax amounts, accumulates and keeps data of these operations in memory, issues documents of cash register operations.

4.2. Financial data storage (fiscal) memory: an electronic memory device to store financial data enabling to perform permanent single sequential inputs and multiple reading of stored data, that can not be changed or removed without destroying the memory device itself. The power supply to save data stored in fiscal memory is not needed.

4.3. Financial data processing and storage (fiscal) unit: an electronic equipment to register, process, store and save financial data in fiscal memory.

4.4.Fiscal memory initiation: preparation to start operations according to the single procedure determined by the manufacturer.

4.5. Fiscal documents.

4.5.1. Fiscal receipt: a document issued by a cash register for a customer containing the data of transactions and tax amounts.

4.5.2. Fiscal daily report: a document issued by a cash register at the end of the business day containing total amounts of day's fiscal operations; after the data have been loaded into fiscal memory, the non-volatile memory is reset.

4.5.3. Periodic fiscal report: a document printed by cash register containing total amounts of fiscal transactions of a certain period; the printed data are stored in fiscal memory.

4.6. Non - fiscal receipt: a document which is printed by cash register at the end of each transaction in non-financial kind of work.

5. Categories of cash registers.

5.1. Electronic cash register: an electronic device with constant individual functional program loaded in ROM type one time programmable memory that accumulates and records data of transactions into RAM type non-volatile battery supported memory and then loads into fiscal memory . Equipment and software are integrated. Cash register can be equipped with input/output interface means.

5.2. Computer cash register: a computer architecture based cash register.

5.3. Cash terminal: a system cash register acting under system computer (server) or master cash register control.

5.4. Specialised transactional register: an electronic cash register of sales (service) transactions under special technological conditions that require to perform special processes; such kind of cash registers can type documents of special form and contents.

5.5. Cash registers can be joined into cash networks (systems).

6. Types of programs.

According to the cash register category there are the following types of programs:

6.1. Cash register operation program: a program created for a particular cash register model which controls all cash register functions. Program starts automatically after switching on.

6.2. Application program: a program to satisfy the user's specific needs, to ensure cooperation with cash register operation program.

REQUIREMENTS

7. The following cash register documentation should be submitted when a cash register model is being approved:

7.1. User Manual (in the Lithuanian language);

7.2. Manufacturer's Technical Documentation (of a foreign manufacturer: in the English language):

7.2.1. User Manual;

7.2.2. Programming Instruction;

7.2.3. Service Manual;

7.3. Electric schemes, Scheme of computer cash register or cash terminal units, Information flow diagrams and descriptions;

7.4. Software descriptions for computer cash register or cash terminal.

7.5. Electrical safety certificate (of a manufacturer or main European countries the cash register is imported to).

Some other technical documentation may be required as well to meet the requirements of "The State Register Principles".

8. General technical requirements for all categories of cash registers are as follows:

8.1. Cash register may be of compact (all main functional modules are in the same cabinet) or modular configuration (the main modules are as separate units);

8.2. A cabinet of compact cash register should be sealed. A module having a fiscal memory unit and places that have been indicated by experts should be sealed;

8.3. Cash register should have a receipt and journal tapes with the same sales - financial operation and report data and should register a unique number, date and time.

8.4. Operation of cash register is impossible in the following cases:

1) fiscal memory is disconnected or there is a write error in fiscal memory;
2) fiscal memory is completely filled;
3) printer is disconnected;
4) journal tape has ended;
5) customer display is disconnected.

8.5. It is forbidden to perform the following cash register functions:

1) to make a copy of fiscal receipt;
2) to register goods returns;
3) during transaction to correct or cancel the sales data when goods are returned to the department where they were not registered before;
4) correct or cancel sales data as soon as a transaction is finished, i.e. after a receipt has been issued;
5) all functions that enable to appear negative tax amounts;
6) to print fiscal logo on non-fiscal documents.

Note. 1. In case of a specialised cash register with compulsory return operation, return amounts must be accumulated and loaded into fiscal memory.

2. Return operation is considered as non-fiscal one and is to be legalised according to the established order. It should not influence counters of financial data and tax amounts.

8.6. If a price mark-up (discount) is applied, the same tax rate is used as for an item.

An additional mark-up (discount) can be applied to a total amount if taxed proportionally to separate item amounts.

8.7. Receipts and reports are printed in Lithuanian. Printed symbols and codes should be defined in the cash register technical passport.

8.8. Cash register related measure equipment should meet the requirements of Lithuanian standards for measure instruments and be approved according to the established order.

8.9. Cash register and related equipment should have labels with a manufacturer's name, trade mark, model (modification), cabinet number placed on their cabinets.

9. Structure of technical equipment.

9.1. Cash register should consist of the following functional sets:

9.1.1. Fiscal unit - central processing unit, non-volatile memory, fiscal memory and operation program software. The unit registers, processes and stores sales-financial data during the day, writes them into fiscal memory at the end of the day as soon as daily report has been printed;

9.1.2. Keyboard;

9.1.3-4. Customer and cashier displays (except specialised cash registers related cases);

9.1.5. Receipt and journal tape printer;

9.1.6. Automated cash drawer.

9.2. Computer cash systems or cash terminals should have a fiscal unit at each cash work place to control fiscal data printing.

9.3. Cash register (or fiscal unit) should provide security that protects operation program and fiscal data from being changed through interface or keyboard. In service mode it is allowed, if necessary, to reset non - volatile memory after legalising this procedure according to the established order.

9.4. In order not to damage fiscal features of cash registers, all completing equipment, additional devices and spare parts must have appropriate technical specifications.

9.5. Cash register (or fiscal unit) operation program is to be stored in one time programmable ROM type memory.

9.6. Non-volatile memory.

9.6.1. The data processed during transactions should be stored and saved in non- volatile electronic (non-magnetic) memory.

9.6.2. Non-volatile memory must be provided with battery power supply intended to protect existing data for at least 30 days, in case cash register is disconnected from the main power source.

9.6.3. Non-volatile memory should store the following data:

1) taxpayer's code;
2) customer's receipt counter;
3) daily total amount;
4) daily total or tax amounts corresponding to each tax rate.

9.6.4. As soon as fiscal daily report is issued, the following procedures can be performed:

1) corrections of date and time;
2) tax rate changes.

9.6.5. Fiscal data must be written into fiscal memory as soon as fiscal daily report is printed out. A programming possibility to influence this procedure should not exist.

9.6.6. Non-volatile memory power supply should be placed inside cash register cabinet.

9.7. Fiscal memory.

9.7.1. Fiscal memory should write sequential fiscal data and guarantee protection against loss, deletions or changes. The data are registered in fiscal memory after the memory has been initiated.

9.7.2. The fiscal memory should contain the necessary information, as follows:

1) initiation date;
2) unique number of a cash register;
3) tax rates, date and sequence number of tax rate change counter;
4) date and sequence number of fiscal daily report counter;
5) customer's receipt counter;
6) daily total amounts related to each tax rate;
7) non-volatile memory reset date and number counter.

Note. In specialised cash registers for which return operation is mandatory, return amounts corresponding to each tax rate are to be stored in fiscal memory.

9.7.3. Periodic fiscal report data should correspond to the data of daily fiscal reports.

9.7.4. Fiscal memory capacity should be sufficient to store at least 1500 daily fiscal reports.

9.7.5. When fiscal memory is about to be filled, the relative message should be indicated during each of the last 30 daily fiscal report records.

9.7.6. A cash register should print:

- fiscal daily reports for the period considered;
- summary fiscal report for the period considered.

9.7.7. It must have a possibility to print fiscal reports with the help of special technical means in case cash register goes out of order.

9.8. Printers.

9.8.1. Printers should print clear and legible texts in Lithuanian.
9.8.2. Printer receipt and journal tapes should have warning tape end indicators.

DOCUMENTS

10. The contents of customer's fiscal receipt (saleslip) must contain the following:

10.1. Header (name, address, 9 digit identification number of a VAT payer's/ enterprise code);

10.2. Serial number of receipt, issuance date and time;

10.3-5. Sale items: name of goods (service) -not less than 8 digits ; price per unit (service) – not less than 7 digits, 2 of them are used to sign decimals excluding   a decimal point; quantity of goods/services;

10.6. Tax amounts relative to each tax rate;

10.7. Tax rate or code relative to each item price;

10.8. Discounts or mark-ups;

10.9. The amount due (total amount);

10.10. The amount tendered;

10.11. Change;

10.12. Fiscal logo and unique number of cash register.

11. Fiscal logo and unique number of cash register.

The fiscal logo consists of three letter LTF combination (shown below) and the unique number of cash register.

The unique number given by Lithuanian Tax Office consists of 2 letters, one of which describes manufacturer, the other - a model, and - at least 6 digits that describe the serial number of fiscal memory or cash register cabinet.
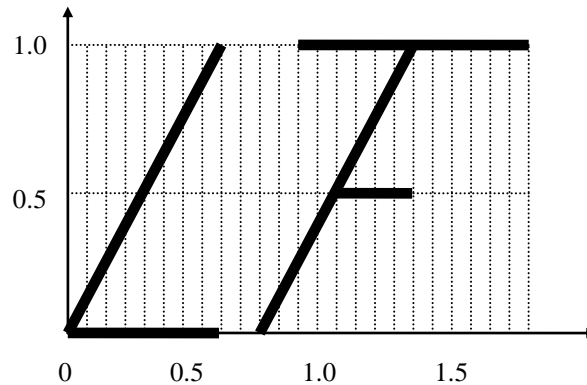
12. The daily fiscal report should contain the following data:

1) header (enterprise name address and 9 digit VAT payer's code);
2) report name;
3) date, time and report counter;
4) tax rates, date of the last change and counter;
5) daily total or tax amounts relative to each tax rate;
6) daily total amount;
7) daily fiscal receipt counter;
8) non-volatile memory reset date and counter (necessary if the memory has been reset during the day);
9) fiscal logo and the unique number of cash register.

13. Periodic fiscal report.

A periodic fiscal report gives total amounts of sales and taxes for a certain period of time calculating daily reports of this period. The periodic report should have:

1) header;
2) name of report;
3) date and time;
4) date range considered;
5) number of fiscal daily reports for the period considered;
6) tax rates, date and counter of the last change of tax rates;
7) tax amounts for the period considered relative to each tax rate;
8) total amount (turnover) for the period considered;
9) non-volatile memory reset date and counter (necessary after the first memory reset);
10) fiscal logo and the unique number of cash register.

14. SPECIALISED CASH REGISTERS

14.1. Cash registers being used at filling stations:

14.1.1-2. should be connected to dispense equipment to ensure that sales registrations correlate to dispensed fuel quantities;

14.1.3. may register return amounts that correspond to non-dispensed fuel quantities.

14.2. Portable cash register: hand - carried cash register with an independent power supply - may be without customer's display and cash drawer.

14.3. Cash registers being used for passenger transportation ticketing:

14.3.1-2. may be without customer's display and cash drawer;

14.3.3. may not print journal tape;

14.3.4. may not print the data of a receipt as follows:

1) item (service) quantity;

2) amount tendered;

3) change.