

**Statement of Direction**  
**Oracle Hospitality**  
Germany – Amendments to General Tax Code – Technical  
Secure Element (TSE)

**Technische Sicherheitseinrichtung**

ORACLE STATEMENT OF DIRECTION | SEPTEMBER 2019



## Disclaimer

The following is intended to outline our general product direction. It is intended for information purposes only, and may not be incorporated into any contract. It is not a commitment to deliver any material, code, or functionality, and should not be relied upon in making purchasing decisions. The development, release, timing, and pricing of any features or functionality described for Oracle's products may change and remains at the sole discretion of Oracle Corporation. This document also does not constitute legal or tax advice.



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## Purpose

The purpose of this document is to provide Oracle's customers and partners in the German Hospitality community visibility about the actions undertaken by Oracle.

In response to the amendments in the "general tax code" (in German: "Abgabenordnung") taking effect January 1<sup>st</sup>, 2020, Oracle's customers and partners are encouraged to procure independent legal and tax advice on the amendments in the "general tax code" and the implications to their respective businesses.

[Link to legislation](#)

## Introduction

In the course of digitization, the technical challenges for the tax audit have changed significantly. Thus, subsequent manipulations of digital business transaction records without adequate safeguards, if at all, can be determined only with huge effort. In order to effectively prevent such manipulation, the integrity, authenticity and completeness of the recorded data must be ensured. In addition, the data must be able to be recorded immediately and found in the course of an audit. This can be achieved by the use of a Technical Secure Element (in German: technische Sicherheitseinrichtung, short TSE). The TSE is addressed by the electronic recording system (e.g. PMS system), takes over the protection of the data to be recorded and stores the protected records in a uniform format. Tax authorities can then claim the protected data and check them for completeness and correctness.

Enforcing to protect digital recording of business transaction against manipulation, the German government passed a bill in December 2016, which defines changes in the general tax code and empowers the Federal Ministry of Finance to determine a set of requirements and measures. In October 2017 the requirements and measures were published in a decree named "Kassen Sicherungsverordnung" or short "KassenSichV" and further specified in technical guidelines called "TR-03153" and "TR-03151" with the effective date January 1<sup>st</sup>, 2020.

## Impact

Effective January 1<sup>st</sup>, 2020, using a Property Management System for electronic recording of business transactions in the Hospitality industry imposes additional duties:

- » The PMS system must record business transactions individually, entirely, correctly, timely and orderly on a daily basis.
- » Business transactions recorded in a PMS system have to be protected with a technical secure element (TSE), which has to be certified by the Federal Office for Information Security (BSI).
- » Each business transaction requires the issuance of a document in an immediate temporal context, containing a minimum of prescribed particulars, such are among others:
  - A unique sequential transaction number
  - The serial number of the certified technical secure element (TSE).The document may be issued in paper form or, in agreement with recipient, electronically in a standardized format. In case of a high volume of sales transactions to unknown individuals, the tax authority is empowered, on request, to exempt the duty to issue a document.
- » The tax authority has to be notified in case of using a PMS system for to electronic recording of business transactions within a month after the acquisition of the PMS system, or if acquired before January 1<sup>st</sup>, 2020, latest until January 31<sup>st</sup>, 2020.
- » Tax officers are empowered to claim the transmission of the protected data through the unified interface of the technical secure element (TSE) or provided on a computerized data carrier according to the specifications of the uniform digital interface of the technical secure element (TSE).
- » Legal record retention periods also require to backup and archive the protected data.

Please find [here](#) reference to the particular chapter and section of interest (in German).

Please find [here](#) the full Fiscal Code of Germany (in English).

## Direction

Oracle is working towards an integration with the Fiscal Solution Partners “**efsta IT Services GmbH**” and “**fiskaltrust Consulting GmbH**” for Hospitality products to support customers in meeting their fiscal obligations.

“**efsta IT Services GmbH**” provides the technical secure element (TSE) by utilizing dedicated fiscal hardware located on premise, providing the ability to keep the protected data locally. Optional cloud upload and archive solutions are available. The protected data maybe accessible through an export interface.

“**fiskaltrust Consulting GmbH**” offers the technical secure element (TSE) as a local or cloud solution. Local TSEs from various manufacturers will be available in various designs. As a middleware, fiskaltrust pursues the strategy of integrating various cloud TSEs from different manufacturers.

The partner contact details are available in the [Oracle Partner Network](#).



Please find below the list of targeted software and versions:

Oracle Hospitality Property Management Systems:

- Oracle Hospitality OPERA5 Property Services:
  - Version 5.5.0.x and later versions
  - Version 5.6.x and later versions
- Oracle Hospitality OPERA Cloud Services:
  - Version 19.x and later versions
- Oracle Hospitality Suite8: Versions 8.9.6.X, 8.10.2.x, 8.11.X, 8.12.X, 8.13.X and 8.14.X
- Oracle Hospitality Suite8 Property Point of Sale: Versions 8.9.6.X, 8.10.2.x, 8.11.X, 8.12.X, 8.13.X and 8.14.X
- Oracle Hospitality Fiscal Layer Integration Platform (FLIP): Version 19.x.x and later versions

Oracle will release additional details of developments to the Oracle Hospitality products and versions in due course.



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