

# Terms of Use for the EFSTA System and Electronical Fiscal Register Software (V. 2.0.2 of 05/2020)

of: efsta IT Services GmbH  
(FN 230673a)  
Pachergasse 17, Top 11  
4400 Steyr  
(hereinafter referred to as the “Contractor”)

## 1. Preamble

- 1.1. These terms of use are intended to define and limit rights and duties of users of the EFSTA system towards EFSTA, as well as rights and duties of EFSTA towards users of the EFSTA system independently of the user being in a direct, or indirect contractual relationship with EFSTA. Usage of the EFSTA system is only permissible pursuant agreeing to these terms of use.
- 1.2. Usage of the EFSTA system in all forms is for remuneration.

## 2. Object of the Contract

- 2.1 The Contractor is the Owner of the “Electronic Fiscal Register” Software (hereinafter: the EFR or the Software), and operates infrastructure and services in the context of the EFSTA System, which enables the Customer to comply with the legal requirements for technical implementation of tamper protection for electronic recording systems in accordance with the respective legal fiscal provisions of the jurisdictions defined in paragraph 1.1. The EFSTA System encompasses both the Software and the infrastructure and services in accordance with these Terms of Use. An offline mode in compliance with legal requirements is an integral component of the EFSTA System.
- 2.2 The EFSTA System enhances the electronic recording systems that the Customer already possesses in that, prior to receipt preparation by the Customer’s electronic recording system, the fiscal data required for the tax authorities of the countries listed at Point 1.1 is communicated to the EFSTA System to the extent the legislation requires. The EFSTA System files the data transferred from the upstream system (= the Customer’s electronic recording system) in the order in which it arrives, and uses appropriate technical means to ensure that it is stored in such a manner that it cannot be tampered with subsequently. Where a country has regulations, which prescribe how such storage is to be safeguarded, these regulations will be fulfilled by the EFSTA System. The fiscal data and all further receipt data transferred to the System (hereinafter collectively referred to as the “transaction data”) is encrypted by the

EFSTA System exclusively for these purposes and, upon request of the Customer, stored in a European Data Centre.

- 2.3 It is a prerequisite for use of the EFSTA system that the Customer possesses an electronic recording system (e.g. electronic checkout) and - where data is to be Cloud-archived - a corresponding internet connection for the electronic recording system. The services of an electronic recording system are expressly not owed by the Contractor.
- 2.4 At the time of these Terms of Use currently using V. 1.7, the Software and EFSTA System comply with the legal requirements for technical implementation of tamper protection for electronic recording systems in accordance with fiscal regulations in the countries defined in paragraph 1.1 of these terms of use - according to their current implementation status. Where reference is made in the following to compliance with legal obligations, this refers expressly and solely to the countries specified in Point 1.1.
- 2.5 The technology on which the EFSTA system is based, processes for inspecting individual payment receipts and commercial invoices is *patent pending* as an application for a patent has been filed with Application No. PCT/EP2013/068814. In the event that the patent is granted, the present Terms of Use in respect of the EFSTA System will also apply as a simple Patent Licence Agreement for the territories for which the patent is granted.
- 2.6 The Contractor grants the Customer who is a Tax liable corporate entity, rights to the EFR in accordance with these Terms of Use and provides the services of the EFSTA System (see 2.1) that are commissioned by the Customer. The Tax liable corporate entity warrants that it is an entrepreneur within the meaning of § 1 Austrian Commercial Code or within the meaning of corresponding laws in the respective country and is obliged to comply with fiscal provisions.
- 2.7 The Contractor is entitled to adjust these Terms of Use in respect of the EFSTA System and the Electronic Fiscal Register Software at its own discretion from time to time. Adjustments will be notified to the Tax liable corporate entity via the EFSTA Portal and a 60-day period provided for any objections. Insofar as adjustments are required on the basis of legal obligations, these will apply with immediate effect. All other adjustments will become valid automatically unless the Tax liable corporate entity objects to them within 60 days.

### 3. Authorization to use the Electronic Fiscal Register Software

- 3.1 For the term of effective agreement of these Terms of Use, the Contractor grants the Tax liable corporate entity a non-exclusive, remunerated, simple authorization to use the EFR Software and the EFSTA Portal, all available and future documentation, restricted for use by the Tax liable corporate entity on its own electronic recording system within the scope of the EFSTA System. The authorization to use is issued per register belonging to the Tax liable corporate entity (Point 3.2) and is restricted to the contractual area of the following countries: Austria, Croatia, Czech Republic, Germany, Italy, France, Slovakia, Slovenia.

The authorization to use may be transferred and sub-licensed by the Tax liable corporate entity to economically-linked undertakings and franchisees, if the Tax liable corporate entity contractually binds the economically-linked undertakings and franchisees to these Terms of Use and provides evidence of this to the Contractor.

All other rights to the Software are reserved to the Contractor – without prejudice to § 40d Copyright Law – so that the Tax liable corporate entity is not entitled to reproduce, alter, reverse engineer or retranslate the Software, to remove parts thereof, nor to make it accessible to third parties, nor to analyse, decompile or disassemble it. The Tax liable corporate entity undertakes to prevent unauthorized third-party access to the Software by means of appropriate and reasonable precautions. For these purposes, the Tax liable corporate entity, to the extent required and appropriate, its employees, independent contractors and service providers must be alerted to compliance with the copyright laws. In particular, the Tax liable corporate entity will obligate its employees, independent contractors and service providers not to make any unauthorized reproductions of the Software.

3.2 A “register” within the meaning of Point 3.1 corresponds either to (a) a stand-alone POS, (electronic recording system) - (b) an operating site belonging to the Tax liable corporate entity with a standardized address, insofar as checkouts (electronic recording systems) are located at this operating site in a standardized network group and are registered in a Data Collection Log or (c) an operating site belonging to the Tax liable corporate entity with a standardized address, even where checkouts are located in a location-global standardized network group and are registered in a Data Collection Log.

3.3 The Software will be provided to the Tax liable corporate entity either a) via its POS system manufacturer / software manufacturer or b) via the EFSTA Portal. Integration of the Software in the Tax liable corporate entity’s electronic recording system is carried out either by the developer of the electronic recording system or by the Tax liable corporate entity. The Contractor will provide the developer of the electronic recording system or the Tax liable corporate entity the necessary developer tools in the form of a Software Developer Kit (SDK) and the complete integration instructions. The Tax liable corporate entity is itself solely and fully responsible for all installation and operating requirements, such as premises, provision of computers, system software and all other preparations required for smooth integration.

3.4 Transfer or concession of rights to source code for the EFR Software and other components of the EFSTA System is expressly not the object of the contract and is not owed by the Contractor under any circumstances.

## 4. Use of the EFSTA System

4.1 The fiscal data in accordance with administrative region-specific legal requirements will be furnished with a clear sequential number after acceptance of the data from the Tax liable corporate entity’s electronic recording system and this sequential number, with the receipt data transferred, will be processed in accordance with the respective administrative region-specific legal requirements and encrypted by means of the EFR Software.

4.2 Issue of the certificate required in specific countries (such as under the Cash Register Ordinance, "RKS SV", in Austria) is effected by a third-party provider selected by the Tax liable corporate entity. Possibly required fiscal devices have to be provided by the user, unless expressly agreed with EFSTA separately.

4.3 For the term of the agreement of these Terms of Use, the Tax liable corporate entity receives a right to use the EFSTA System in accordance with this agreement. This right of use is non-exclusive, remunerated, and **restricted** to the countries defined in paragraph 1.1 of this document.

The Tax liable corporate entity may transfer and sub-license this right of use to economically-linked undertakings and franchisees, if the Tax liable corporate entity contractually binds the economically-linked undertakings and franchisees to these Terms of Use and provides evidence of this to the Contractor.

4.4 The Tax liable corporate entity is the sole authorized user of the company-specific certificates issued through the EFSTA System. These are used to protect the data transferred to the EFSTA Portal (data centre / EFSTA Cloud) for revision-proof archiving.

4.5 The transaction data will be stored for the Tax liable corporate entity within the scope of the EFSTA System in a European Data Centre, whereby the security certification of the data centre used corresponds to state-of-the-art technology and the appropriate Service Agreements are concluded between the Contractor and the respective data centre as service provider. The Contractor is entitled to use the service provider of its choice. Data transport from and into the EFSTA System is effected directly after creation of the data, insofar as an internet connection is available. In the event of an interruption (e.g. an interruption of the internet connection, power cut, etc.), this data will be stored locally (offline mode is an integral component of the EFSTA System) and transmitted to the EFSTA System when the internet connection becomes available. The Contractor warrants that the Tax liable corporate entity's fiscal data and receipt data is already encrypted using state-of-the-art technology upon transport of the data into the EFSTA Portal.

4.6 The Contractor undertakes to take comprehensive appropriate precautions, in line with state-of-the-art technology, against data loss and to prevent unauthorized third-party access to the Tax liable corporate entity's transaction data.

4.7 The Contractor is entitled, to an effective extent and after informing the Tax liable corporate entity, insofar as this is possible, completely or partly to suspend the EFSTA System without notice, without prejudice to the integrated offline service:

- (a) where use of the EFSTA System represents a direct or indirect risk for the function or integrity of the EFSTA System for others,
- (b) where this is necessary to prevent unauthorized access to data,
- (c) to the extent required to comply with legal requirements.

4.8 Any interruption of the EFSTA System will be recorded by the Contractor in an Error Log in an unalterable format.

- 4.9 Throughout the contractual term, the Tax liable corporate entity has the right to require publication of individual or all transaction data. Publication of the transaction data is effected in encrypted form by enabling downloading or via a data carrier.
- 4.10 Via the EFSTA Portal, the Tax liable corporate entity receives access to the EFSTA System control system. Via the EFSTA Portal, the Tax liable corporate entity can manage the register (Point 3.2), assign access keys and view the Error Log.
- 4.11 Initial access to the EFSTA Portal is effected using access data (PIN, passwords, PrivateKey or similar), which will be communicated to the Tax liable corporate entity's company representative(s) separately by registered letter or electronic invitation (email with link) by another authorized user. The Tax liable corporate entity undertakes to change the access data upon initial access. The Tax liable corporate entity is, further, obliged to generate and use secure passwords for the access data, to store these safely and only to disclose them to authorized persons. The Tax liable corporate entity itself has sole responsibility for the use of its access to the EFSTA Portal, including for the activities of users to whom the Tax liable corporate entity grants access.

## 5. Obligations of the Customer/Tax liable corporate entity

- 5.1 The Tax liable corporate entity undertakes (a) only to use the EFSTA System in the manner stipulated by laws, other regulations or court/administrative orders, and not in any manner contrary to the law, (b) not to infringe any third-party rights by use, (c) that by using the EFSTA System, no unauthorized access will be obtained or granted to services, data, user accounts or networks nor will these be disrupted, (d) not to use the EFSTA system in any way which could impair the EFSTA System or its use by others, (e) to ensure that the EFSTA System is not employed for purposes that are contrary to the law nor for military, criminal or terrorist purposes and (f) to take appropriate steps to safeguard the above-mentioned obligations.
- 5.2 The Tax liable corporate entity, in using the EFSTA System, undertakes to check all of its systems, with which it uses the EFSTA System, for viruses, malware or other damaging components and, to this end, to employ virus protection in line with state-of-the-art technology, respectively utilizes comparable measures for ensuring security in order to protect EFSTA software against infection or intrusion.
- 5.3 The Tax liable corporate entity undertakes to install updates relating to the EFSTA System or the Software provided by the Contractor.
- 5.4 The Tax liable corporate entity undertakes to inform the Contractor immediately of possible abuse of the access data or safety-related occurrences in connection with the EFSTA System and to provide appropriate support to the Contractor in relation to its requests in connection with this abuse / occurrence.

## 6. Scope of data storage in the EFSTA System

- 6.1 For each register, a defined storage capacity is provided for an agreed number of transactions per calendar year (= capacity). The capacity already used (number of transactions in the respective billing period) can be viewed in the EFSTA Portal. Where the agreed capacity of transactions per calendar year is exceeded, the Tax liable corporate entity will be charged for a capacity extension in the form of an extension package for additional transactions. The same applies if the capacity of the extension package is exceeded.
- 6.2 The Tax liable corporate entity's transaction data will be stored in encrypted form for the term of the contractual relationship and further for the length of the legal retention period or for a period of 10 years (whichever of the two periods is the longer) from the point of transmission of the data into the EFSTA System (initial storage).
- 6.3 If and insofar as there is a legal obligation, the transaction data stored for the Tax liable corporate entity will be transferred to the extent required by law to the reception facility specified by law (e.g. the web service for the relevant tax authorities).

## 7. Further obligations of the Contractor

- 7.1 The Contractor continuously monitors the functional efficiency of the EFR Software and of the EFSTA System and eliminates all software errors where technically possible. Critical errors, where the Software and/or the EFSTA System does not fulfil lawful functionalities (fiscalization), delivers incorrect results, runs in an uncontrolled manner or otherwise fails to function properly, so that use of the Software is impossible or restricted, will be rectified as swiftly as possible. All other errors will be eliminated within an appropriate period.
- 7.2 The Contractor undertakes periodically to maintain the Software and the EFSTA System in accordance with technical developments.
- 7.3 The Contractor periodically develops the Software and the EFSTA System in line with current legal requirements and technical developments and, at its own discretion, develops new and additional functionalities. Adaptions to younger, respectively changed requirements of fiscal regulation are implemented in a timeframe as short as reasonable respectively possible to EFSTA, meaning a timeframe encompassing necessary development, validation and testing times, with the goal of keeping the software compliant with the respective regulation at all times.
- 7.4 The Contractor will provide the Tax liable corporate entity with Patches, Bugfixes and/or updates, so that there is conformity with current technical developments and legal requirements for technical implementation of tamper protection. A prerequisite for the automatic import of update packages based on error fixes and software improvements is a working internet connection. If, for technical or organizational reasons, the Tax liable corporate entity cannot guarantee an internet connection, import will be effected only to the extent possible for the Contractor.

7.5 The Contractor cannot be liable for interruptions for which it is not responsible, in particular, those which lie within the scope of influence of the Tax liable corporate entity. In particular, the Contractor is not obliged to rectify errors if such errors are caused by third-party software or by interaction with the same.

## 8. Warranty and Liability

8.1 The Contractor warrants that

- the Tax liable corporate entity's transaction data stored in the EFSTA System will be stored at minimum for the agreed duration and that the Tax liable corporate entity will have access to this transaction data for the agreed term of these Terms of Use;
- neither the Contractor, nor service providers nor third parties can display the transaction data in readable form without the key allocated to the Tax liable corporate entity;
- through the use of appropriate technical and mechanical measures, in line with state-of-the-art technology, loss of or tampering with the transaction data is prevented;
- the transaction data can be clearly displayed.

8.2 However, the Contractor provides no warranty that the data originating from the Tax liable corporate entity's already-existent electronic recording system will have any specific contents or specific quality.

8.3 The Contractor provides no warranty and bears no liability of any kind for services and software not originating from the Contractor. Liability for vicarious agents is excluded or limited to the same extent as other liability under the above Terms of Use. The Tax liable corporate entity bears sole and full responsibility for services performed or contracted by it and for third-party software employed. In addition, the Tax liable corporate entity will ensure that the services it performs or contracts and third-party software employed do not impair the Contractor's rights.

8.4 Any warranty and/or liability of the Contractor is excluded, if the Tax liable corporate entity discloses or loses its access data (PIN, passwords, PrivateKey or similar) or stores the same unprotected from third-party access.

8.5 The Contractor is not responsible for content from third-party providers, which the Tax liable corporate entity accesses directly or indirectly in connection with the EFSTA System. Whilst the Tax liable corporate entity provides data for use with the EFSTA System and expressly allows sharing, communication or collaboration with third parties, it thereby expressly declares its understanding that these third parties are, as a result, entitled to use, copy and display the data or to enable others to do the same.

8.6 Any liability of the Contractor in the event of force majeure is excluded.

8.7 The Contractor shall bear no liability for consequential losses and and lost profit. Further, any liability for simple negligence is limited to double the amount of the annual service charges (10.) received per extension package/register.

8.8 Limitations on liability and exclusions of liability do not apply in the event of application of the Product Liability Law.

## 9. Data security

- 9.1 The Tax liable corporate entity, as the data protection controller (§ 4(4) Austrian Federal Act concerning the Protection of Personal Data 2000) has all rights and obligations concerning all transaction data and all other personal data of the Tax liable corporate entity. The Tax liable corporate entity is, in particular, responsible for guaranteeing the rights of data subjects within the meaning of the Austrian Federal Act concerning the Protection of Personal Data 2000. The Contractor is not justified in claiming any rights to the transaction data and personal data of the Tax liable corporate entity, unless the Tax liable corporate entity grants the Contractor specific rights.
- 9.2 The Contractor warrants that it will comply fully with all relevant data protection obligations incumbent upon it.
- 9.3 The Contractor will, insofar as it is active as the data protection service provider (§ 4(5) Austrian Federal Act concerning the Protection of Personal Data 2000), take all necessary **data security measures**, i.e. in particular, only using employees obligated to abide by **data secrecy** and only using further service providers where the Tax liable corporate entity sanctions this and has been notified of the same in good time. The Contractor will take the appropriate organizational measures so that the Tax liable corporate entity can meet its statutory obligations in terms of disclosure, correction and deletion.
- 9.4 If and insofar the Contractor has statutory and/or legally-binding regulatory and/or court-imposed obligations to disclose transaction data and/or personal data of the Tax liable corporate entity, transmission will always be effected in encrypted form. The Tax liable corporate entity is also, in such cases, the sole authorized user of the encryption algorithm.

## 10. Service charge

- 10.1 An annual charge and a charge per extension package is payable per register. The annual fees, adjusted to increased material, personnel and general costs, and the fees for extension packages, are disclosed upon demand after communication with the respective partner (Tax liable corporate entity's POS-System-/till manufacturer/-provider). Fee adjustments apply, unless otherwise agreed, from the annual period that begins after they are made publicly accessible. To calculate the value (fee adjustment) the Harmonised Index of Consumer Prices as published by EUROSTAT is used.
- 10.2 With payment of the annual fee per register and the fee for each extension package, all contractual obligations of the Tax liable corporate entity for the grant of rights of use within the scope of these Terms of Use are satisfied. The fees are net and apply for the period of one year from contract conclusion.
- 10.3 Insofar as the EFR Software and/or the EFSTA System has enhanced functionalities, the Contractor is entitled to charge additional fees for the enhanced functionalities upon use of such enhanced functionalities after indicating the contract amendment for a fee.

- 10.4 The Tax liable corporate entity may incur further third-party costs (for connecting the Software to the EFSTA process, support for the individual POS interface and similar). These are not covered by the annual charge and must be borne separately by the Tax liable corporate entity.
- 10.5 Unless otherwise agreed, the annual charge is payable annually in advance and due, at the latest, by expiry of the first quarter. Any additional fees for further functionalities or for the capacity covered by the annual fee being exceeded will be invoiced at the end of the quarter in which the event triggering a charge occurred.
- 10.6 A payment term of 30 days from date of invoice is agreed. The Tax liable corporate entity accepts invoicing by email.
- 10.7 In the event of late payment (from due date) it is agreed that interest will be applied in the amount of 9.2 percentage points above the basic interest rate per annum. The Tax liable corporate entity undertakes to pay appropriate reminder fees in the amount of 25.00 euros per reminder in the event of late payment.
- 10.8 After the first reminder and a grace period of 30 days, the Contractor is entitled to suspend services for the duration of the default in payment, insofar as it notifies the Tax liable corporate entity of the suspension of services in the reminder. Rights to access the transaction data until suspension of services and their storage period remain unaffected by the suspension of services.

## 11. Term and termination

- 11.1 The usage period for this Agreement and these Terms of Use begins with both parties signing the Agreement or upon acceptance of these Terms of Use in the EFSTA Portal (by clicking on the "I accept these Terms of Use" button with the option to download them) or upon productive use of the EFSTA Services, whichever occurs first, and the Agreement is concluded for an indefinite term.
- 11.2 Ordinary termination is effected by the Tax liable corporate entity or Contractor in writing in compliance with a notice period of two months to the end of the calendar year.
- 11.3 In the event of termination, the Tax liable corporate entity must notify the Contractor in writing as to whether the Contractor should proceed to delete the Tax liable corporate entity's transaction data. Where there is no such notification, the Tax liable corporate entity's transaction data will be stored for the duration of the storage period (6.2). Access and data export functionality is provided as per contract for the complete period of mandatory retention, respectively until the termination of the functionality is requested by corporate entity. Upon expiry of this storage period, all data will be irretrievably deleted. Backup files will be retained for a further 30 days after expiry of the storage period and then destroyed.
- 11.4 In the event that the Contractor is subject to a legal requirement and/or legally-binding court and/or administrative order, which does not apply to all companies, which

have their headquarters in a country listed in Point 1.1, and which makes continuation of this contractual relationship unreasonable for the Contractor on economic and/or legal grounds, the Contractor is entitled to modify or terminate the EFSTA System in all affected countries. In such circumstances, the Contractor is entitled, after giving advance notice of six months, to stop accepting transaction data. The retention obligation in respect of already accepted data according to these Terms of Use remains unaffected thereby.

## 12. Miscellaneous provisions

- 12.1 The Contracting Parties – subject to contrary provisions in these Terms of Use – are not entitled, without prior, written consent of the other Party, to transfer rights and obligations to third parties. In the event that rights and obligations are transferred to any full or partial successor of the Contractor or to any company, which is directly or indirectly controlled by the Contractor or in which the Contractor holds a share, the consent of the Tax liable corporate entity shall be deemed to be given.
- 12.2 Austrian law shall apply exclusively to the exclusion of the principles on conflict of laws and the UN Sales Convention. The exclusive place of jurisdiction is the competent court in Austria in the locality of the headquarters of EFSTA.
- 12.3 Where individual conditions of these Terms of Use are or become ineffective, in whole or in part, the validity of the remaining conditions shall not be affected thereby. The Parties hereby agree that, in this case, the ineffective condition shall be replaced by a condition which comes as close as possible to the economic purpose of the ineffective condition. The same applies for any omissions in the Agreement.

Steyr

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Place, Date

\_\_\_\_\_  
Place, Date

\_\_\_\_\_  
Signature efsta IT Services GmbH

\_\_\_\_\_  
Signature contractor

\_\_\_\_\_  
Name

\_\_\_\_\_  
Name

\_\_\_\_\_  
General Manager / CEO

\_\_\_\_\_  
Position

\_\_\_\_\_  
Position

## Attachments

### Definition of terms

1.1 Fiscalization / fiscal regulations: administrative region-specific regulations to prevent tampering with (electronic) basic records, in particular the following laws and regulations including associated provisions:

- Germany: Storage of Data according „Grundsätze zur ordnungsmäßigen Führung und Aufbewahrung von Büchern Aufzeichnungen und Unterlagen in elektronischer Form sowie zum Datenzugriff (GoBD) – Audicon-certified GoBD-Export.
  - *In development: „Verordnung zur Bestimmung der technischen Anforderungen an elektronische Aufzeichnungs- und Sicherungssysteme im Geschäftsverkehr“ (Kassensicherungsverordnung – KassenSichV); „Digitale Schnittstelle der Finanzverwaltung für Kassen“ (DSFinV-K)*
- Austria: Ordinance of the Federal Minister for Finance on the technical details for security mechanisms in cash registers and other data protection measures (Cash Register Ordinance, “RKSV”), “Registrierkassensicherungsverordnung” (“RKSV”) – Cash Register Ordinance
- Croatia: Cash Transaction Fiscalization Act
- Czech Republic: Zákon 112/2016 ze dne 16. března 2016 o evidenci tržeb (EET) - Law 112/2016 of 26th March 2016 on Registration of Sales
- Italy: Documentazione tecnica per la trasmissione dei dati delle fatture (d.lgs. 127/2015, art. 1 e D.L. 78/2010, art. 21) valida dal 10 luglio 2017 – Technical specifications for the electronic transmission of receipts.
- France: Law no. 2015-1785 as of 29th of December 2015 Finance Act for 2016 – LOI n° 2015-1785 du 29 décembre 2015 de finances pour 2016 (1)
  - France: NF525, NF Logiciel de gestion d'encaissement, in respect to Law No. 2015-1785 form the 29<sup>th</sup> of December 2015 of Finances for 2016 (1) Article 88, as embodied by the technical specification issued by Infocert SRL, France, or entity equally authorized by the French government.
- Poland: Ustawa o zmianie ustawy o podatku od towarów i usług oraz ustawy - Prawo o miarach und Projekt rozporządzenia w sprawie kryteriów i warunków technicznych, którym muszą odpowiadać kasy rejestrujące
- Slovenia: Zakon o davčnem potrjevanju računov (ZDavPR) – Law on tax invoice certification by the tax office
- Slovakia: Fiscal-printer implementation.
- Slovenia: Zakon o davčnem potrjevanju računov (ZDavPR) – Act on Federal Verification of Invoices

1.2 Fiscal data: Data, which must, at minimum, be disclosed to the (tax) authorities in the respective country to comply with existing fiscal laws. E.g. date and time of receipt preparation, receipt number, receipt total, cashier tax identification number, etc.

1.3 Fiscal solution: System of compliance with administrative region-specific fiscal regulations.

- 1.4 Electronic Recording System: Systems, which record sales. All types of payment system fall under this concept, such as cash registers / tills, POS software, ERP systems, merchandise management systems, invoice processing systems, online shops and other such systems. These systems are, where relevant, affected by fiscal regulations in specific countries. In these Terms of Use, the concepts “point of sale” and “checkout” will be used for all the above-referenced systems.
- 1.5 Register: Recording device, in which the data of one or more electronic record systems is coherently documented.
- 1.6 EFSTA System: “Electronic Fiscal Register - EFR” software and EFSTA portal.
- 1.7 Transaction data: Data, which is transferred to the EFR for further processing (fiscal data, receipt data, etc.)
- 1.8 Tax liable corporate entity = Customer using the EFSTA-System
- 1.9 Data Collection Log (DCL): A cash journal / cash book, which supplements the electronic basic record to comply with the requirements of the “RKSVM” (this only refers to a DCL and not to day books). Components of the DCL are
  - Signature journal (= “DCL in accordance with RKSVM”)
  - Business Transaction Processing Event Log
  - Master Data Log