Dear partners!

As of October 1, 2024, efsta has implemented the first step towards fulfilling the required reporting obligation according to the KassensichV.

The efsta timeline for mandatory reporting at a glance

1.10.2024 ->

Data completion / check

Company data - contact details can be completed by the efsta partner or the taxable end customer using an export/import option. The aim of this data check is to have collected / validated all legally required data to fulfill the reporting obligation.

partners are informed if mandatory data is missing for the AO§146 form. This data must be entered in the efsta portal so that we can automatically create your XML file.

1.12.2024 ->

Creation of the initial Elster-AO§146 XML export

AutomatedXML creation for all companies based in Germany.

Automatic e-mail notification to all companies (by efsta) so that the XML export can be checked for validity.

1.1.2025 ->

First AO§146 XML uploads are now possible via MeinElster

Aftera check/validation of the XML file by the taxpayer, the files can be uploaded directly via their MeinElster account.

30.06.2025

Deadline for fulfilling the reporting obligation via MeinElster XML upload to 30.06.2025

Eachtaxable company must have uploaded its current XML file.

Reportable changes to locations, cash registers or TSEs are sent weekly by efsta by e-mail to all affected companies, together with a corresponding link to the new XML file, which must be uploaded to MeinELSTER within 30 days.

Data completion / check

In order to fulfill the **reporting obligation**, it is necessary to check and complete **legally required data** for export in the efsta portal. The data validation was completed with 1.10.24. The further procedure is described below.

Basically, there are three options for **data maintenance** as well as for **future data export** from an efsta perspective:

Option 1 (RECOMMENDED): The partner (cash register manufacturer / integration partner) will **take over** the **responsibility** for **data maintenance/validation/export from the customer** - in the efsta portal, the reporting data is exported by the partner in the form of XML files per location and forwarded to the taxable customer on their own responsibility or, if necessary, uploaded to MeinElster on behalf of the taxable entity. This applies in particular to those partners where the **taxable end customer does not have access to the efsta portal**. We recommend that the mandatory data mentioned below be maintained/transferred primarily via the efsta EFR / API.

<u>Option 2:</u> Your **taxable customer** has **access** to the **[efsta portal]** and, after the partner's data maintenance, assumes responsibility for fulfilling the reporting obligation independently . This means that after completing/checking the reporting data from the efsta portal, the **XML file**(s) to be **transmitted** must be **exported** for **each location and uploaded** independently to the MeinELSTER account assigned to the company.

<u>Option 3:</u> The partner or its taxable end customer fulfills the reporting obligation on its own responsibility and does not use the efsta reporting service offered.

Please note that **efsta** is available to you as a **partner for support requests**, but we **do not** provide **end customer support**! Inquiries from your taxable end customers are your responsibility according to the partner contract in 1st level support.

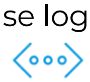
In principle, it is the merchant´s**/taxpayer** 's **own duty** to report the relevant **cash registers to the tax office**. Alternatively, the taxpayer can also authorize a person to do the reporting.

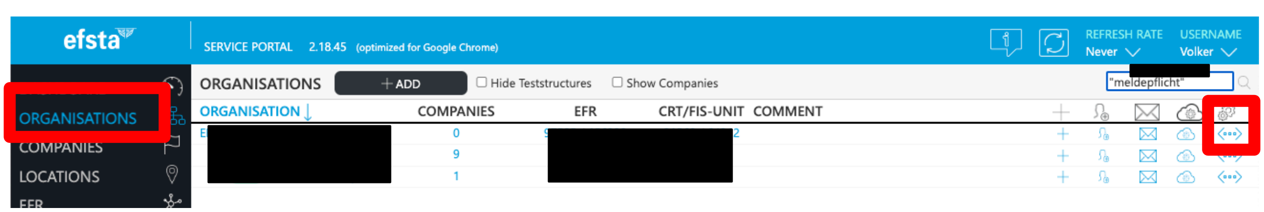
From now on, the company data or contact details can be completed by the efsta partner and/or the taxable end customer - we offer various options for this:

- Data maintenance in the efsta portal per company
- Data maintenance via data export and subsequent import with updated contact data via CSV download/upload

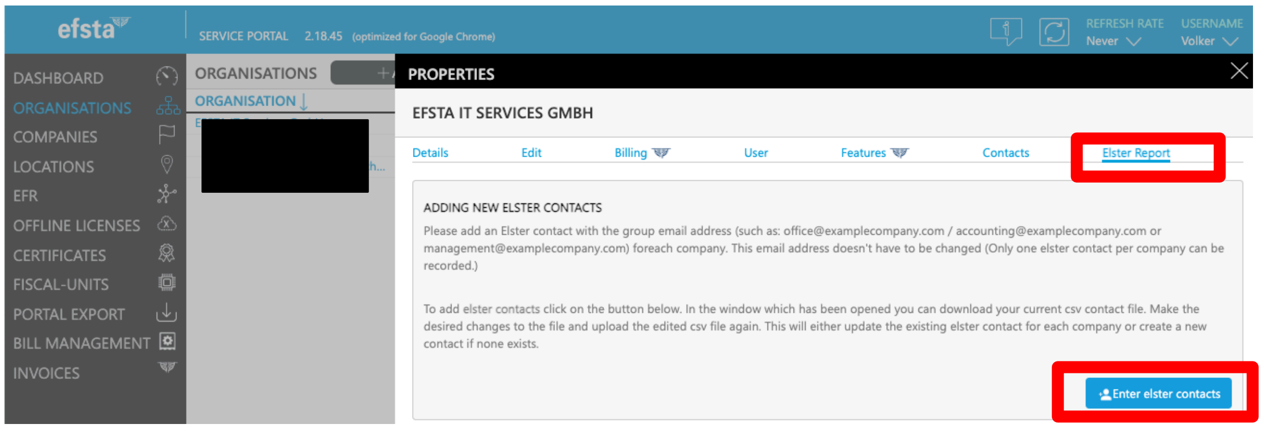
Here you will find detailed information about the implementation.

Please check / add an e-mail address of your taxable customer in order to be able to transmit the legally required XML file(s) for reporting in MyELSTER in the future.

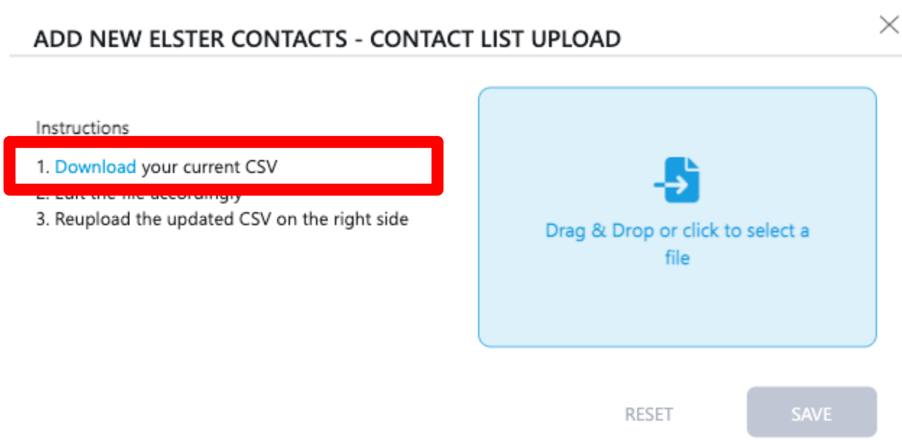
Partners please log in to the efsta portal and proceed as follows: ORGANIZATION -> three points 



Afterwards Elster Report -> Enter elster contacts



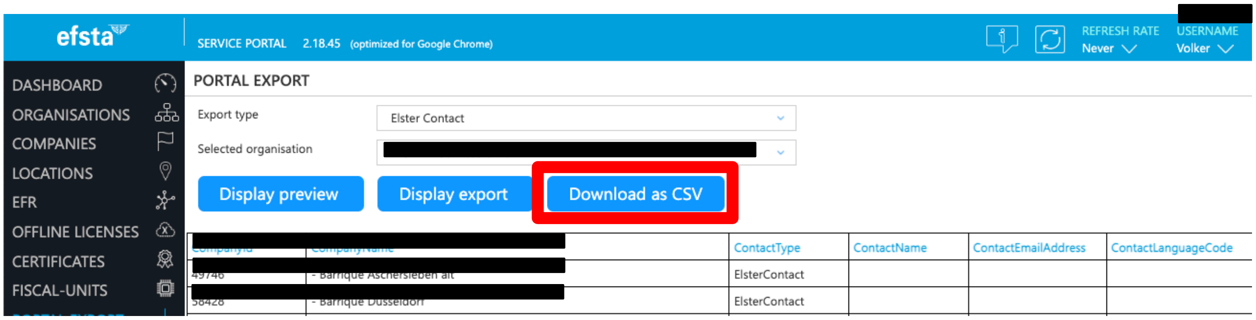
At organization level, you can now initiate a **download** in **CSV format**, where all Elster contacts of the subordinate companies are made available:



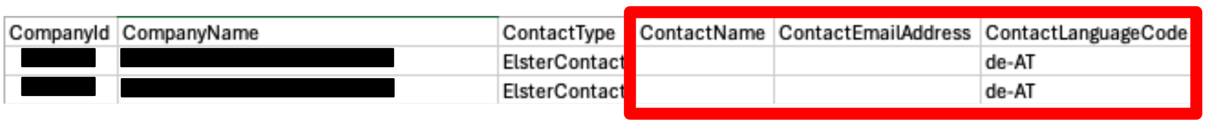
Please note that **either** an **e-mail address of the taxable customer** is entered here (for the transmission of future reporting data or in the event of changes to reporting obligations) **or** you enter an **e-mail address of your company** - in this way you as a **partner** will **receive** the reporting obligation XML files in future **instead of** the **taxable person** (see above - variant 1 or variant 2)!

We recommend entering “functional mailboxes” such as buchhaltung@firma.de if possible, as these do not change in difference to changing personal email addresses. The e-mail addresses of taxable customers are checked or supplemented in the efsta portal: Either you use the **option** at organization level to export **all customer data** via **CSV Down/Upload** - to supplement - then upload, or you supplement them **individually** for **each of your customers** at company level.

Data export as CSV is only available on ORGANIZATION LEVEL: -> Download your current CSV file -> Download as CSV

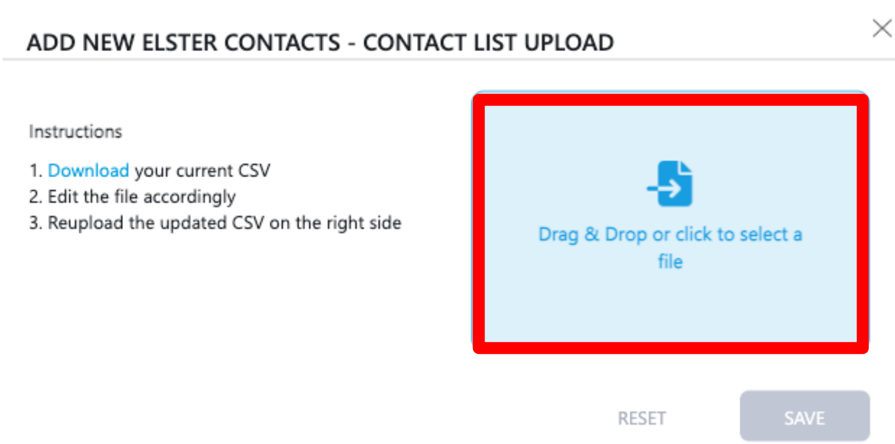


Now add data in the columns ContactEmailAddress and Contact/Name to the CSV file (separated in the CSV using “;”).

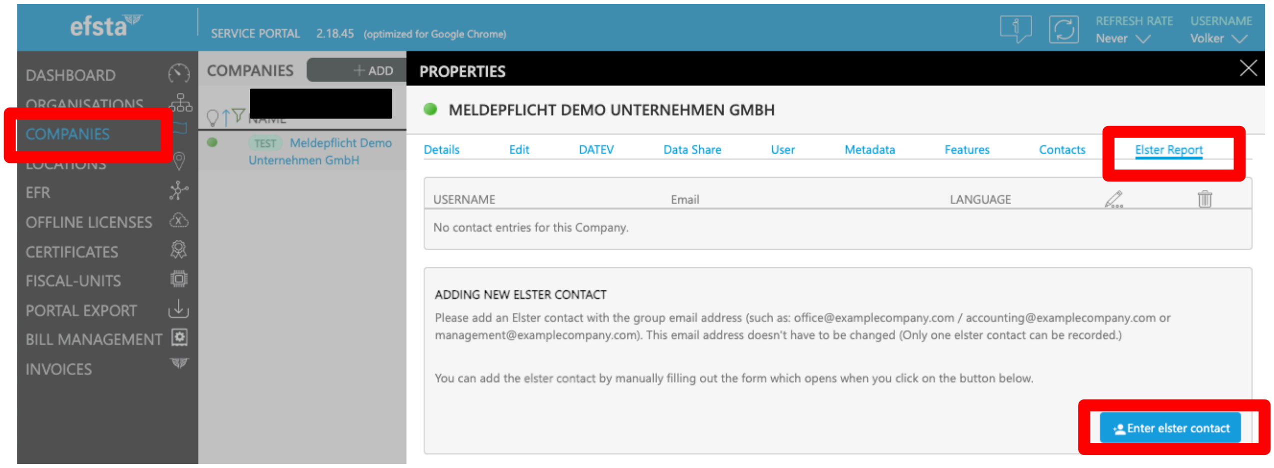


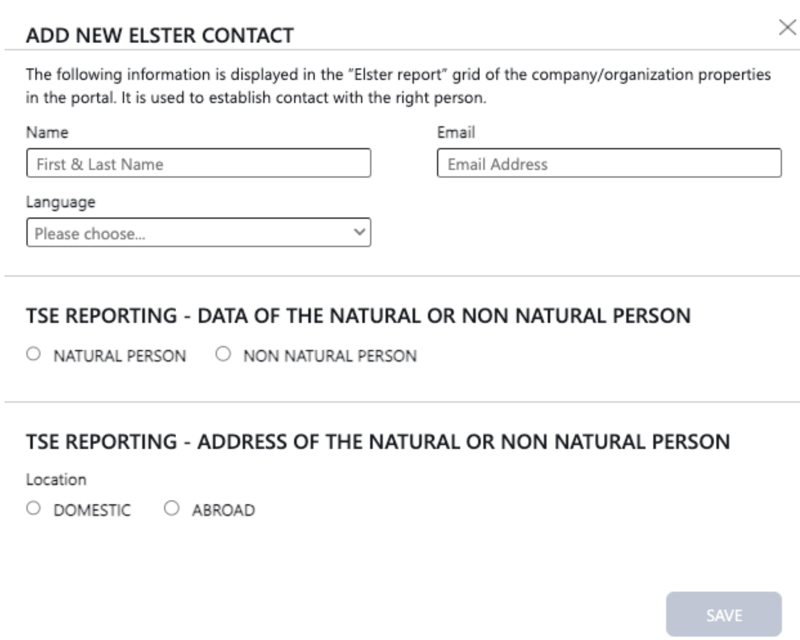
CompanyId	CompanyName	ContactType	ContactName	ContactEmailAddress	ContactLanguageCode
[redacted]	[redacted]	ElsterContact			de-AT
[redacted]	[redacted]	ElsterContact			de-AT

The **completed** CSV file (exclusively at ORGANIZATION level - not at client level) must then be uploaded to the efsta portal:



Optionally, you can enter ELSTER contacts in the efsta portal at company level:

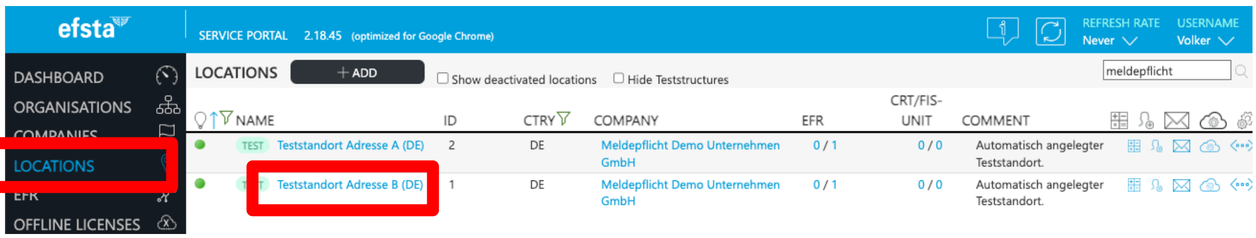


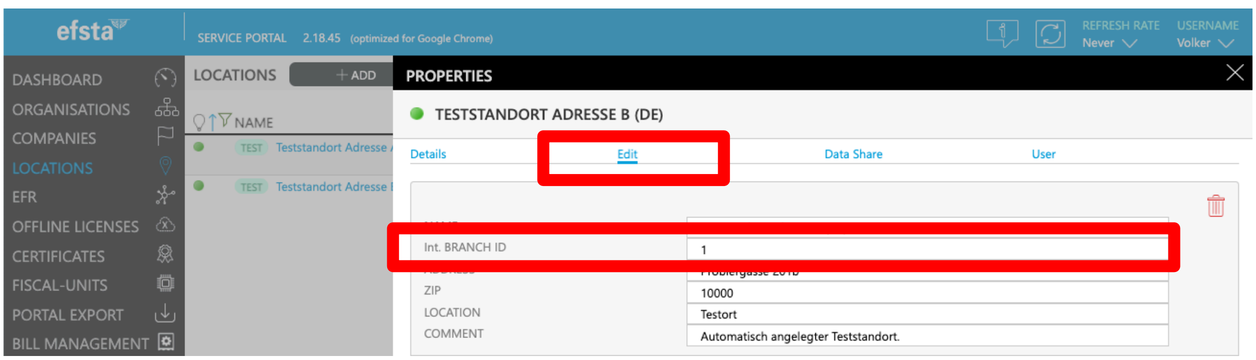


The **taxpayer's location/branch data** must be entered **correctly** for **legally compliant reporting** of cash registers in MeinELSTER.

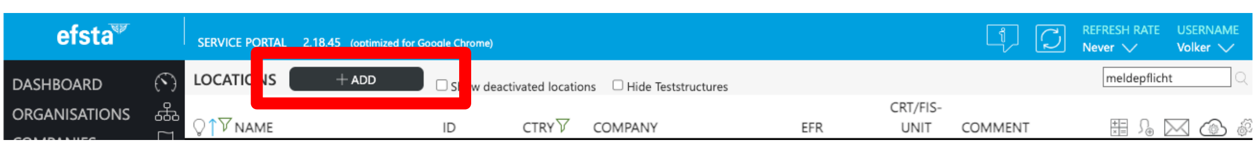
For **new installations** as well as for **existing installations** of cash registers, it must be noted and **checked** in the **efsta portal** whether the value >>internal branch ID ("Int. FILIAL ID")<< in the portal matches the TL (Terminal Location) (see DE Guide 5.2.) in the efsta EFR.

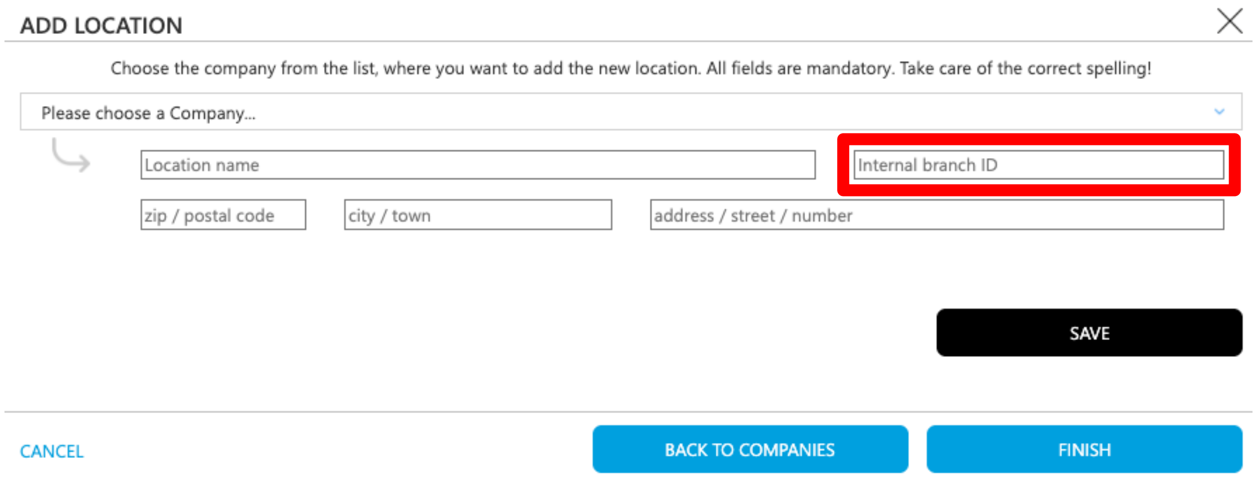
For existing companies, check / add:
Company -> Column Name Location -> Edit -> Int. Branch ID



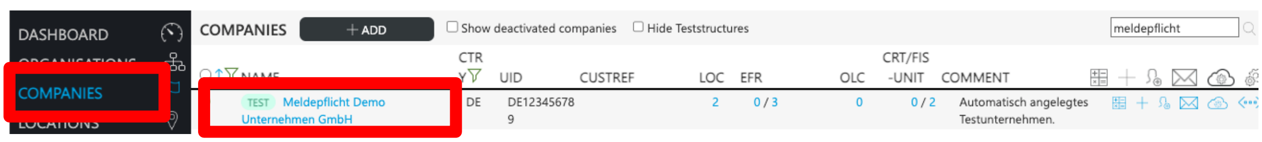


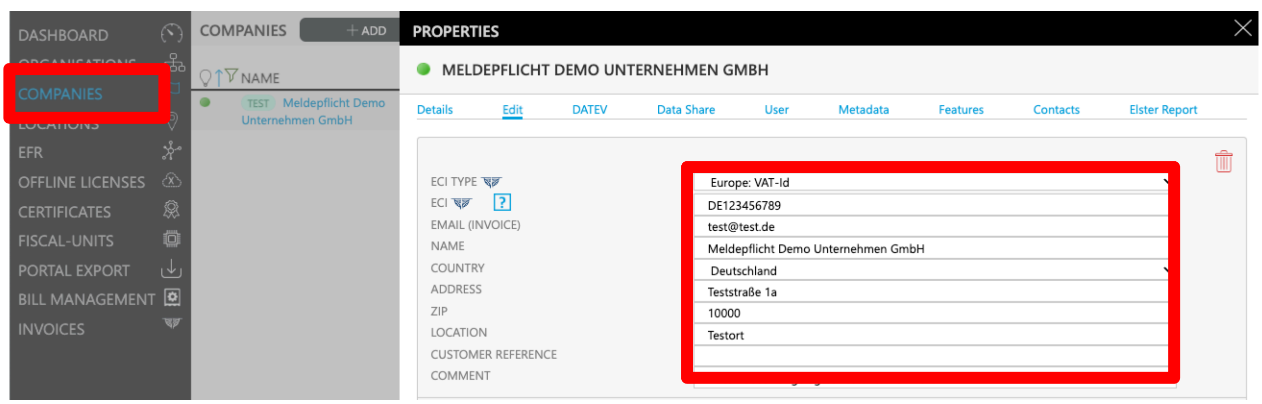
If new locations are entered: Company -> + ADD





Maintaining and checking the location data in the efsta portal is essential for correct data export to fulfill the reporting obligation. Please check/add whether all data is complete and correct: in particular name, street, zip code and town: Company -> Name -> Edit

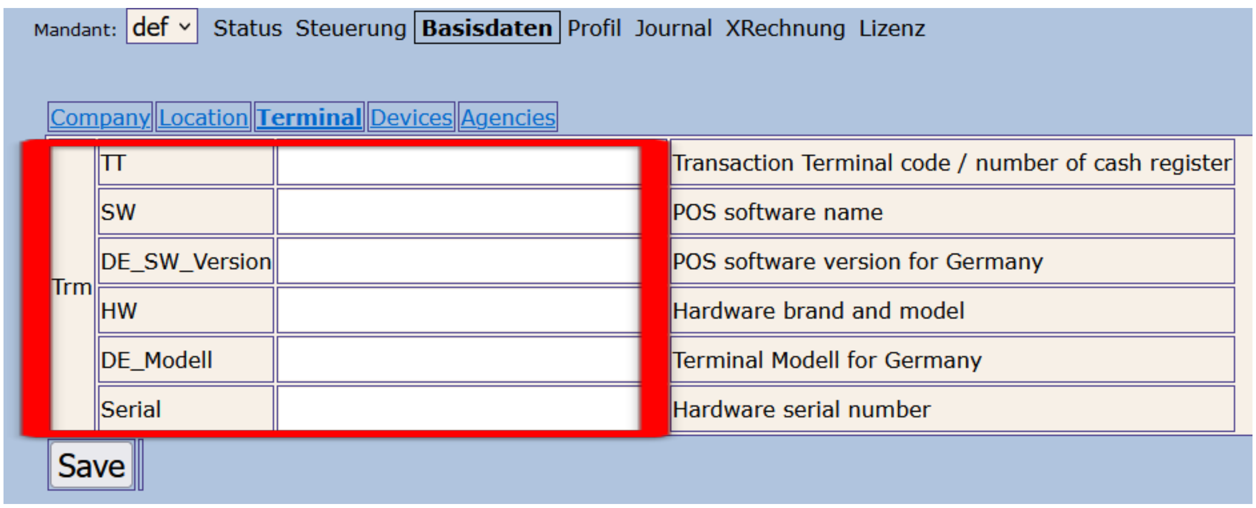




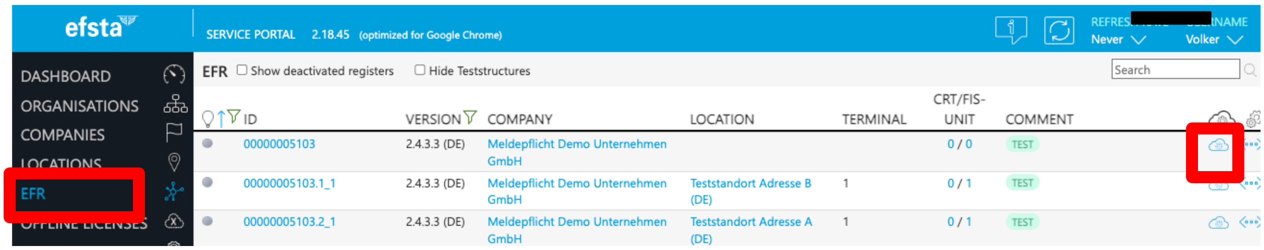
Terminal data (cash register data) must be entered correctly for **legally compliant reporting** of cash registers in MeinELSTER. This data - which is also used as the basis for the DSFinV-K export - must be checked or supplemented: software, serial number, manufacturer and model.

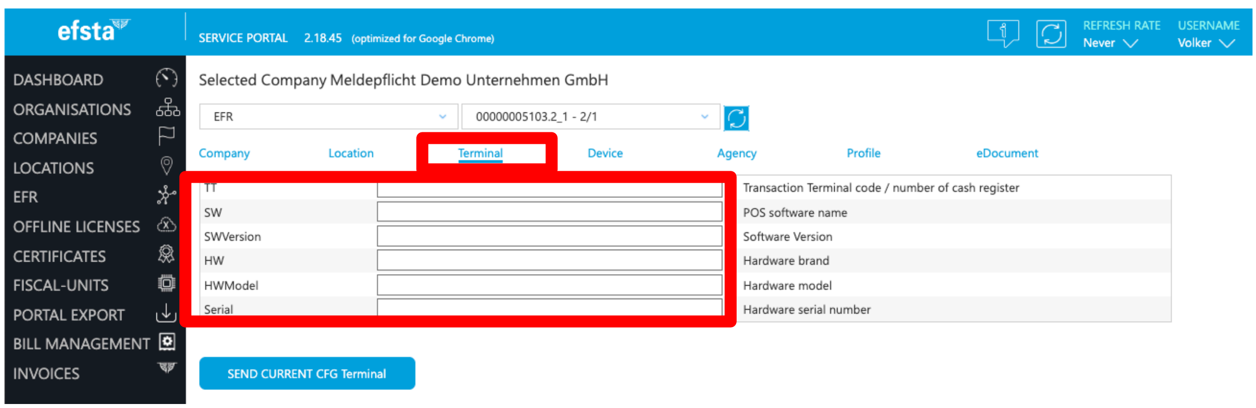
If no serial number has been entered in the portal, the assigned TL/TT is used as the serial number.

These data fields can be maintained either via the EFR interface or in the efsta portal - we recommend using efsta EFR - data maintenance in the efsta portal is optional. The data fields are transferred to the efsta portal via the EFR interface as a request - a check or addition of the data is required:
[Siehe DE Guide Kapitel "8.2.1 Verkaufsdaten einpflegen"]

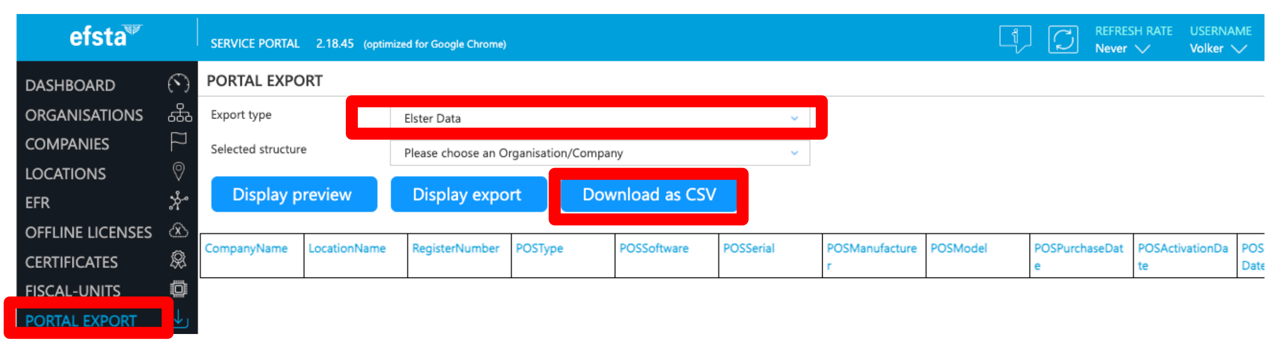


Optional data maintenance in the efsta portal: EFR ->Cloud symbol -> Terminal





You can initiate a data download to get an overview of all the reporting data entered - this data export is for checking purposes only - it is not possible to upload processed data in the portal (alternative: API call): -> Portal export -> Export type “Elster data” -> Download as CSV



The reporting obligation currently stipulates that personal data of the submitter must be recorded - **the authorities** have announced a change to this for the end of October - as soon as this is published, we will make the appropriate adjustments in the efsta portal in order to be able to offer legally compliant data recording and the export of this data.

Changes have also been announced in the TSE recording, where fields such as the installation date or the expiration date of the TSE will be removed.
In the next efsta reporting obligation update on 1.12.2024, all changes known up to then will be available in the efsta portal.

Please note that when using an efsta **offline** ERA version, the legally required data is **NOT transmitted** to the **efsta portal** and is therefore not available for a data export to fulfill the reporting obligation. In one of the next EFR versions we will offer an export of the TSE data - you will receive corresponding information via newsletter / blog post.
Please note that the planned **TSE data export** will **NOT** include **the XML format required by MeinELSTER** - we will provide an **export of the TSE data** in plain text - for your further **use for independent reporting of** your cash registers.