

Cash Register Records

This document should be read in conjunction with section 84 of the VAT Consolidation Act, 2010 (VATCA 2010) and Regulation 27(1)(b) of the Value Added Tax Regulations, 2010

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Introduction

This guidance is intended for all businesses that use a cash register or Electronic Point Of Sale (EPOS) system. This information may also be of benefit to (tax) consultants and suppliers of software used in electronic cash registers or EPOS systems. See Revenue information on [Electronic Invoicing](#).

The statutory obligations to keep records for tax purposes are set out in Section 886 of the Taxes Consolidation Act, 1997; Section 84 of the VAT Consolidation Act, 2010 and Regulation 27(1)(b) of the Value Added Tax Regulations, 2010.

1. Obligation to keep records

The statutory requirements in relation to VAT set out the extent to which every accountable person is obliged to keep up to date a full and true record of all transactions that may affect their liability to tax and/or entitlement to deductibility.

In respect of payments receivable from VAT registered persons (mainly other businesses), the records must include the amounts in respect of every transaction for which an invoice or other document is required to be issued, with a cross-reference to that invoice or document.

In respect of payments received from persons not registered for VAT (mainly non-business customers), a daily total of the consideration receivable must be retained. This total must be cross-referenced to any relevant records or documents (such as cash sheets and stock control reports) that are in use for the purpose of the business. From July 2008, where an EPOS system or electronic cash register is used, a complete record of each entry on that register or system must be retained electronically and each entry must include a sequential number that uniquely identifies the entry, together with the date and time of such entry.

Cash register records and supporting documents, either paper or electronic, are generally required to be kept, in a readable format, for a period of 6 years (see Section 84(3) of the VAT Consolidation Act 2010). If the record is produced electronically, the cash register or EPOS system must have the capacity to retain the record electronically. When purchasing an electronic cash register, you should ensure that it has the memory capacity to meet both the needs and tax obligations of the business.

Records may be stored by an electronic process, provided that the records can be displayed, printed and reproduced in an intelligible form. These records must be stored in such a manner as to make them readily accessible for subsequent reference. This requirement is set out in Section 887 of the Taxes Consolidation Act, 1997 (which also applies to VAT) and in Regulation 21 of the Value Added Tax Regulations 2010. See Revenue information on [Electronic Invoicing](#).

2. Cash Registers

A cash register, or EPOS system, which is either standalone or networked, is a business tool that is used to easily and accurately record details of receipts for sales. Cash registers issue receipts and maintain details of each transaction either electronically or on a till roll. There is a wide range of makes and models of electronic cash registers available for use in business and each performs a variety of different functions, from logistical support to gathering statistics and performing checks and balances on cash transactions. In using a cash register or EPOS system, businesses acknowledge the need to properly record all transactions and sales associated with the business.

Cash register transaction records, both electronic and in paper format, enable a business to balance its accounts on a daily or periodic basis. They also form part of the books and records of the business, which a business is obliged to keep when complying with its tax obligations.

3. Requirements for Retailers

The following checklist will assist retailers in checking that their cash register or EPOS system meets their business requirements and their tax obligations.

3.1 Cash Register or EPOS system

Organisation of books and accounts

- Does your cash register meet the obligation to keep records considering the nature, size and complexity of your business activities?
- Will you be able to control the business processes using this cash register?

Transaction Data

- Does your electronic cash register record and retain entries in electronic format, and are all entries uniquely identifiable by sequential number, date and time? This is mandatory from July 2008.
- Can the transaction data be electronically audited?
- Has the electronic journal or tally roll been retained?

Note: The statutory obligations require that all transactions are capable of being produced or reproduced for a period of 6 years. Where data was recorded electronically, you should retain it electronically, and you must be able to produce or reproduce it at short notice. Where the electronic cash register has insufficient memory capacity for holding all data, you should make regular backups to another medium.

Reporting

- Does the cash register have the capacity to make reports to meet the demands of the business? Are these reports retained?

For example: Z total reports.

The Z total reports are summaries of certain data, and therefore they do not contain any detailed data at transactions level. The Z total reports and all data supporting the reports will need to be retained. Transaction data can be retained by means of the electronic journal or the tally roll. Does the transaction data state the amount, date, time and unique sequential number? This is mandatory from July 2008.

3.2 Management of cash register data

Accessibility of data within a reasonable period of time

- Is the data retained in such a manner that it is in a legible format and accessible within a reasonable period of time? This is necessary in cases where a Revenue inspection is being conducted
- Can the data be independently verified?
- Can the data be reproduced within a reasonable period of time in the event of a system upgrade or where a new (cash) payment system has been introduced?

System settings

- Are the details of the system settings retained?
- Are changes to the system settings recorded with the transaction data?

Memory Capacity

- Does your cash register have sufficient memory capacity to retain all transaction data for a period of six years? If not, you must upgrade your memory capacity or back up the transactions data in such a way that it is capable of being reproduced in both electronic and printed format.

Replacing a cash register

- Can your new cash register restore electronic transaction data from the old cash register, EPOS storage system or backup devices? If not, the cash register to which the original data relates will need to be retained until the retention period for the records has passed. Alternatively, the data should be transferred in its entirety to another medium so that the data can be reproduced, if required.

3.3 Security of cash register data

Securing data

- Is the transaction data secured against subsequent inappropriate changes?
- When securing the transaction data from the electronic journals or the cash register tally rolls, the data must be secured in such a way that the data will not be lost and cannot be manipulated.

Audit trail

- Is the data retained and secured in such a manner that changes to the original data can be traced?

Back-up

- In physical terms, is the data properly secured in the event of fire, theft or breakdown etc.?
- Archive procedures should ensure the integrity and readability of electronic transaction data throughout the storage period. Where data is encrypted the business should ensure that the encryption keys are held along with the data.

If you have any questions regarding the capabilities of your cash register, contact the supplier of your cash register and/or software provider.

4. Requirements for the Revenue Commissioners

Cash registers and point of sale systems, together with the records created or produced by them, form part of the records required to be retained by a business for tax purposes. These registers or systems and associated records may be required to be produced for inspection by the tax authorities at any time. In particular, in the event of a Revenue visit they may be subject to inspection. The electronic cash register and point of sale system records are required to have the date, time and sequential number that uniquely identify each transaction. **This is mandatory from July 2008.**

Failure to comply with these obligations can result in prosecution, the charging of interest and penalties on any underpayment of tax and inclusion on the tax defaulters' list for publication.