

Businesses that sell goods and/or services for payment in cash must use a certified cash register

Most businesses that sell goods and/or services for payment in cash or by card are required to use an approved cash register, i.e. a cash register with a manufacturer's declaration that complies with the Swedish Tax Procedures Act and the Swedish Tax Agency's regulations.

Who needs to use an approved cash register?

You must use an approved cash register if you sell goods and/or services to the value of at least four times the price base amount, including Value Added Tax (VAT), in one 12-month financial year. Information about how much the price base amount is can be found at www.skatteverket.se/beloppochprocent. If you have a cash register you must by law register with the Swedish Tax Agency.

All cash sales must be registered in the cash register. You are required to always offer the customer a cash receipt.

As an alternative to registering sales in your cash register, you can give the customer a cash invoice at the same time as you receive payment. This invoice must comply with the Swedish Accounting Act's verification requirements. This means the invoice must contain the following information:

- date of issue
- when the transaction was made
- what was sold
- the price paid
- the customer's name and address.

You are required save a copy of each invoice in your accounting records. You should book the invoice in your accounts the following working day at the latest.

Some businesses do not need to use an approved cash register. You can read more about which companies this exemption applies to at www.skatteverket.se/cashregister.

Do you plan to obtain a cash register?

If your business is subject to the requirement to use an approved cash register, you can buy or rent a new or used cash register.

To be approved, a cash register needs to meet the following requirements

- It should have a manufacturer's declaration – note that a new declaration must also be issued with each new version of the cash register.
- It should be connected to a certified control unit that reads the registrations in the cash register and generates a control code.

Definition of cash register

The term 'cash register' embraces not only the register machine but also the cash terminal, cash system and similar type machines in which goods and services are registered in exchange for cash payments.

What is a control unit?

A control unit processes incoming data from receipts the cash register has generated. It can then produce control data that is used by the Swedish Tax Agency as source material for its controls. The control unit's memory should be able to store control data for a minimum of last five years.

You will find a list of cash registers with manufacturer's declarations and certified control units at www.skatteverket.se/kassaregister.

You are required to register possession of a cash register with the Swedish Tax Agency

- If you are planning to start a business or company you should register your cash register at the same time as you register the business.
- If you make any changes to your your company you should register them no later than two weeks after the changes are made.

You can register possession of your cash register via the Swedish Tax Agency's e-service for cash registers. To use this on-line service you will need an in electronic ID in order to use the e-service. You are required to register all cash registers that you use as part of your business, including those that you lease.

You can also get help from the retailer that sold or leased you the cash register when you register it. If there are several businesses that use the same cash register each business is required to register possession of the cash register. Remember that it is always your responsibility to register possession of your cash register with the Swedish Tax Agency.

You will receive a certificate of registration approximately one month after you have registered possession of your cash register. You will also receive labels that show the registration number of the cash register and control unit. You should stick the labels on the cash register so that they are clearly visible to the Swedish Tax Agency's controllers. If several companies are using the same cash register and control unit, all the companies' labels should be stuck to the cash register. You must, of course, use the cash register while you are waiting for the labels to arrive.

When you begin using your cash register

Remember to:

- Make sure the clock inside the cash register is correctly set. You may need to manually adjust for summer and winter time.
- Register the cash float in the cash register before you begin the day's sales
- Print and save a 'Z report' for each day you have registered sales.
- Save the cash register's control ribbon or journal as it is classed as accounting material. (You are required by the Swedish Accounting Act to save it for a minimum of seven years).
- Take regular safety back-ups of the information in your cash register if you have a journal that saves information electronically.
- Keep the instructions manual for the cash register which lists all its functions and shows how to adjust the settings.
- You are obliged, in accordance with the Accounting Act, to keep historical processing data which shows the programming changes made to the cash register over time.
- Register promptly with the Swedish Tax Agency if the cash register stops working or malfunctions. You do not however need to report the date on which the malfunction is corrected.
- Report when the cash register is being connected to another control unit or is moved to a new address. This must be reported to the Swedish Tax Agency within two weeks.

If your business changes its corporate form

Remember to:

- Unregister your cash register and control unit from the old company and register them in the new company no later than two weeks after the change is made.
- Re-programme your cash register so that the new company's information is visible on the receipt.

If you sell or wind up your business

Remember to:

- Unregister your cash register and control unit no later than two weeks after the change is made.
- Inform the new owner that he or she should register possession of the cash register.
- Store the control unit for at least 12 months.

Swedish Tax Agency's supervision and control procedures

The Swedish Tax Agency performs inspection visits without prior notice. The purpose of these visits is to ensure that your cash register complies with the existing requirements. If you receive one of these visits you are required to provide the information that the agency requests. You should, for instance, be able to show the control code for a specific receipt. If the control code is not on the receipt you will normally find it in the journal of your cash register.

The Swedish Tax Agency also performs unannounced inspection visits to check that you are using your cash register in the correct manner. During such inspections, the Tax Agency can perform customer counts, make control purchases, perform receipt controls and carry out an inventory of the cash float.

The Swedish Tax Agency levy an inspection fee of SEK ~~10,000~~ 12,500 if you do not fulfil your obligations. You can appeal the decision regarding the inspection fee.

You can read more about the Swedish Tax Agency's supervision and control procedures at www.skatteverket.se/kassaregister.

24-hour self-service
Website: skatteverket.se

Personal service
Phone the Tax Agency's information line
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