



EUROPEAN COMMISSION

Directorate-General for Internal Market, Industry, Entrepreneurship and SMEs

Single Market Enforcement

Notification of Regulatory Barriers

Notification Number : 2023/0569/HU (Hungary)

## **Draft Decree of the Minister of Finance on the distribution and operation of e-cash registers and the requirements concerning e-cash registers and the issue of e-receipts**

Date received : 04/10/2023

End of Standstill : 05/01/2024 (withdrawn)

### **Message**

Message 001

Communication from the Commission - TRIS/(2023) 2804

Directive (EU) 2015/1535

Notification: 2023/0569/HU

Notification of a draft text from a Member State

Notification – Notificación – Notifizierung – Нотификация – Oznámení – Notifikation – Γνωστοποίηση – Notificación – Teavitamine – Ilmoitus – Obavijest – Bejelentés – Notifica – Pranešimas – Paziņojums – Notifika – Kennisgeving – Zawiadomienie – Notificação – Notificare – Oznámenie – Obvestilo – Anmälan – Fógra a thabhairt

Does not open the delays - N'ouvre pas de délai - Kein Fristbeginn - Не се предвижда период на прекъсване - Ne zahajuje prodlení - Fristerne indledes ikke - Καμμία έναρξη προθεσμίας - No abre el plazo - Viivituste perioodi ei avata - Määräaika ei ala tästä - Ne otvara razdoblje kašnjenja - Nem nyitja meg a késéseket - Non fa decorrere la mora - Atidējimai nepradedami - Atlikšanas laikposms nesākas - Ma jiftaħ il-perijodi ta' dewmien - Geen termijnbegin - Nie otwiera opóźnień - Não inicia o prazo - Nu deschide perioadele de stagnare - Nezačína oneskorenia - Ne uvaja zamud - Inleder ingen frist - Ní osclaíonn sé na moilleanna

MSG: 20232804.EN

1. MSG 001 IND 2023 0569 HU EN 04-10-2023 HU NOTIF

2. Hungary

3A. Európai Unió Ügyek Minisztériuma

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4. 2023/0569/HU - X00M - GOODS AND MISCELLANEOUS PRODUCTS



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5. Draft Decree of the Minister of Finance on the distribution and operation of e-cash registers and the requirements concerning e-cash registers and the issue of e-receipts

6. The draft decree introduces electronic cash registers which enable taxpayers to comply with the obligation to provide receipts.

7.

8. The draft decree introduces electronic cash registers which enable taxpayers to comply with the obligation to provide receipts.

It regulates two types of e-cash registers: cloud-based and hardware-based electronic cash registers. Hardware-based e-cash registers are equipped with a tax unit.

The customer application ensures the transfer of the electronic receipt to the buyer. It is accessible via an application, typically from a mobile phone. It is for downloading, displaying and analysing data from the electronic receipt, and optionally any related documents and information.

Following the entry into force of the draft, cloud or hardware-based e-cash registers will make it possible to fulfil the obligation of providing receipts. Hardware-based e-cash registers are equipped with a tax unit (TU) whose manufacturer is responsible for maintaining an appropriate repair service fleet. Repair service is requested from the distributor of the cash register by the taxpayer who operates the device. The manufacturer of the tax unit and the distributor of the cash register may be the same person or different persons. Distribution licences for e-cash registers can be granted if the distributor also has the customer application, which must also be authorised.

E-cash registers are capable of providing real-time data which arrive through an interface to the receipt store operated by the receipt provider, as well as to the state tax and customs authority. Receipts can be retrieved from the receipt store with the customer application in order to subsequently store them on the given device. The receipt store will retain the received receipt for ten years. The licensing of e-cash registers and customer applications and the verification of their compliance with the legislation is carried out by the state tax and customs authority.

9. Following the introduction of online cash registers in 2013, the operational experience of the past ten years has shown that businesses which operate fairly have fully accepted and adopted the use of online cash registers and intend to take further advantage of their benefits. It is now necessary to develop a concept that takes into account the IT development potential and exploits cloud-based services. As an expectation, the system should be able to provide integrated software solutions which ensure that the device can not only act as an electronic receipt issuer, but also provide additional information to the user. E-cash registers can help whiten the economy and achieve market purity.

10. Reference(s) to basic text(s):

11. No

12.

13. No

14. No

15. No

16.

TBT aspects: No



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SPS aspects: No

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European Commission

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