

**16 Annex - Taxation**

**109. DECREE ON USE OF FISCAL CASH REGISTER AND  
MANNER OF RECORDING TURNOVER OF PRODUCTS OR  
SERVICES THROUGH THE FISCAL CASH REGISTER**

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109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING  
TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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Pursuant to Article 32 paragraph 9 of the Law on Valued Added Tax (Official Gazette of the Republic of Montenegro 65/01, 38/02, 72/02, 21/03, 76/05 and Official Gazette of Montenegro 16/07), the Government of Montenegro, at its session held on 3 April 2008, adopted the following

**DECREE**

**on use of fiscal cash register and manner of recording turnover of products or services  
through the fiscal cash register**

**I GENERAL PROVISIONS**

**Article 1**

This Decree shall regulate the use of fiscal cash register and manner of recording turnover of products or services through the fiscal cash register.

**II USE OF FISCAL CASH REGISTER**

*1. Fiscal cash register*

**Article 2**

(1) Fiscal cash register (hereinafter referred to as the "cash register") is a device for registering data on value of sold products and rendered services entered in its database, which are displayed, in prescribed manner, to buyer of products or services, concurrently with registering on the control paper tape of the cash register, their registering in fiscal memory of the cash register and creating and printing of fiscal documents.

(2) Fiscal cash register shall have the programme, operative and fiscal memory.

(3) Programme memory has the software protected against changing or deleting, which uses standard functions for registering turnover of products or services (hereinafter referred to as the "turnover"), managing of work of printer, screen and data entry into the fiscal memory.

(4) Operative memory contains a database on products and services and registered data on individual turnover.

(5) Fiscal memory is a part of the cash register that provides automatic entry of data on registered turnover and of daily report created automatically by the software upon the operator command at the end of every workday. Fiscal memory is stationed in the sealed module, which is affixed to the cash register casing and is able to keep data on all entries over five years.

(6) Capacity of fiscal memory should ensure recording of at least 1830 daily reports, 30 changes of tax rates and 50 resets of operative memory of a cash register in case of accident.

(7) Fiscalization is the procedure of putting a fiscal cash register in function of turnover registering.

(8) Cash register should ensure clear reading of the number of recorded daily reports and the number of remaining possible records of daily reports.

(9) Fiscal printer is a device with the fiscal memory, which has its own database on products and services and is able to work with any applicative programme using the existing interface.

(10) Fiscal logo is a symbol printed on fiscal documents, which indicates the turnover recorded through a fiscal cash register in Montenegro. The shape of the fiscal logo is printed with this Decree and makes its integral part.

## 109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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(11) Fiscal documents are as follows: print outs of fiscal receipts, daily reports, periodical reports and balance. All imprints of fiscal documents are recorded on the control tape or electronic record (hereinafter referred to as the "journal") of the cash register.

(12) Data in operative memory of a cash register may be reset (annulled).

Types of resets may be: deleting of recorded data in the operative memory; deleting of database in the operative memory; deleting of all the content of the operative memory; unblocking of software without the deleting of all the content of the operative memory.

### *2. Technical and functional features of the fiscal cash register*

#### **Article 3**

Fiscal cash register should:

- 1) have its own programme (software) protected against changing and deleting, which uses standard functions for recording of turnover, managing of the work of printer, screen and entry of data into the fiscal memory;
- 2) enable printing of fiscal logo on fiscal documents;
- 3) provide reading of recorded turnover;
- 4) provide printing of recorded data from fiscal and operative memory by receiving command through the keyboard;
- 5) ensure keeping of data recorded in fiscal memory and printing on the control tape;
- 6) ensure recording of the turnover on the print out of the cash register tape;
- 7) enable that each started operation, which was interrupted (electric power failure, printer defect, etc), may continue after the elimination of the interruption cause;
- 8) ensure operative memory to which the database is entered;
- 9) enable physical protection of confidentiality of data being kept in fiscal memory;
- 10) enable stationing of time determinants in the fiscal memory about putting the cash register in use;
- 11) enable visual monitoring of data recording to buyer of products or services, concurrently with enabling visual monitoring of recorded data by the person who enter the data;
- 12) prevent annulling of recorded turnover for which the fiscal receipt has been issued;
- 13) prevent further entry of data if concurrent printing of data on the print out of cash register tape, control tape or journal is not possible;
- 14) prevent deleting of data on recorded turnover from the operative memory without seal removal, from the moment of creating of the first print out of the cash register tape in current period to the moment of writing of daily report for the current period;
- 15) enable deleting of data on recorded turnover from the operative memory without seal removal, from the moment of writing of daily report for the previous period to the moment of the beginning of the following period, or the moment of creating of the first print out in the following period;
- 16) enable automatic entry of data in the operative memory;
- 17) prevent deleting or replacement of data on already programmed products or services in the database of the cash register, except the unit price from the moment of creating of the first print out of the cash register tape in the current period to the moment of writing of daily report for the current period;
- 18) prevent change of specification of tax rates from the moment of creating of the first print out of the cash register tape in the current period to the moment of writing of daily report for the current period;
- 19) prevent change of the date from the moment of creating of the first print out of the cash register tape in the current period to the moment of writing of daily report for the current period;
- 20) provide printing of database of a cash register;

## 109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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- 21) prevent printing of fiscal documents before putting a cash register into use;
- 22) prevent printing of non-fiscal documents containing data from fiscal documents;
- 23) provide specification of tax rates (marked by letters A,B,C,D, E and F);
- 24) prevent deleting of counter data, including: fiscal receipt, number of changes of tax rates and number of performed annulments (resets) of the operative memory;
- 25) has the system (sensor) which automatically prevents further recording of achieved turnover, or the work of the cash register, in case of the lack of the paper tape for printing or control tape;
- 26) enable keeping of stock-in-trade of final products;
- 27) prevent further work of the cash register, in case of defect of the fiscal memory;
- 28) provide printing of every annulled recorded turnover on the print out of the cash register tape and on the control tape or the journal of the fiscal cash register;

### *3. Additional equipment to fiscal cash register*

#### *Fiscal terminal*

#### **Article 4**

- (1) Fiscal cash register shall have terminal for remote reading of all created daily reports from the cash register (hereinafter referred to as the "fiscal terminal").
- (2) Fiscal terminal is used for wireless transmission of data from created daily reports of the cash register for the specified period to the server of the Tax Administration.
- (3) Fiscal terminal provides taxpayer with wireless remote commands to the cash register, such as: change of unit price, updating of database, reading the list of sold products or rendered services.
- (4) Taxpayer shall ensure that the fiscal terminal is connected to the cash register via its interface during the work of the cash register.
- (5) Taxpayer shall ensure remote reading of all daily reports from the cash register during the specified period.
- (6) Taxpayer shall ensure that the fiscal terminal is maintained in proper condition.
- (7) The Ministry of Finance shall adopt secondary legislation regulating the manner of use of fiscal terminals in more detail.

#### *Other additional equipment*

#### **Article 5**

- (1) Taxpayer may connect the cash register with the computer with the software application enabling giving commands to the cash register via its interface.
- (2) Fiscal cash register may have other additional equipment (barcode reader, scanner, electronic scale, terminal for payment using payment card, etc), which may be connected exclusively via existing interface of the cash register.

109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING  
TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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(3) Obligation referred to in the paragraph 1 hereof does not refer to cash registers used for recording of turnover in market booths and recording of turnover in the framework of carrying out activities that require often move of point-of-sale.

(4) The Ministry of Finance shall adopt the secondary legislation regulating in more detail determination of activities requiring often move of the place of sale of products or rendering of services.

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**4. Identification number of fiscal cash register**

**Article 6**

(1) Fiscal cash register shall have its own identification number.

(2) Identification number of a cash register is an individual and unique number, which is written in the fiscal memory of the cash register and serves for identification of the cash register.

(3) Identification number of a cash register is determined by the tax authority.

(4) The taxpayer shall display identification number of the cash register on a visible part of its frame.

*5. Fiscal documents*

**Article 7**

Fiscal documents are as follows: Print out of the fiscal receipt, daily report, periodical report and balance.

*Print out of cash register tape*

**Article 8**

(1) Print out of cash register tape is a document that records every individual achieved turnover paid in cash by buyer of products or services.

(2) Print out of a cash register tape shall contain the following compulsory data:

- 1) Name of the taxpayer and name and address of the point-of-sale;
- 2) Fiscal identification number (FIN);
- 3) Identification number of the fiscal module of the cash register;
- 4) Name, quantity, unit of measurement, price unit, label of the tax rate and amount of recorded turnover;
- 5) Specification of tax rates;
- 6) Tax amount by tax rates;
- 7) Total amount of tax;
- 8) Turnover amount by tax rates;
- 9) Total amount of recorded turnover;
- 10) Day, month, year, hour and minute of creating of the print out of the fiscal receipt;
- 11) Ordinal number of the print out of the fiscal receipt;

109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING  
TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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12) Fiscal logo.

(3) Print out of fiscal receipt is printed in two copies, out of which one is issued to the buyer, while the other remains on the control tape or in the journal of the cash register.

(4) If the turnover is achieved in movable facility, the name and address of the point-of-sale are deemed to be the facility used for such turnover with its registration identification.

(5) The provision referred to in paragraph 1 hereof shall be also applied in case when non-cash payment is applied in the same facility, in addition to cash payments.

*Daily report*

**Article 9**

(1) Daily report is a fiscal document that the taxpayer shall create and print once a day, at the end of workday. Daily report shall record total turnover from all print outs of fiscal receipts recorded in the operative memory, from the moment of the completion of the previous daily report.

(2) Daily report shall include the following data:

1. Name of the taxpayer and name and address of the point-of-sale;
2. Fiscal identification number (FIN);
3. Identification number of the fiscal module of the cash register;
4. Date and time of printing of the daily report;
5. Name of the report;
6. Tax rates;
7. Date and ordinal number of the daily report;
8. Tax base, tax rates and tax exemption;
9. Tax amount by tax rates;
10. Total amount of tax;
11. Total turnover amount;
12. Number of issued fiscal receipts;
13. Number of resets of the operative memory;
14. Number of changes of data related to the previous daily report;
15. Fiscal logo.

(3) Taxpayer shall print daily report following the termination of the workday or, to the latest, before the beginning of the next workday, and it serves as taxpayer's accounting records.

(4) Taxpayers working 24 hours a day shall print daily report once in 24 hours, at the approximately same time.

(5) Daily report shall be put off by ordinal numbers.

(6) Taxpayer shall put off printed daily reports in the book of daily reports chronologically. The book of daily reports shall be kept separately for every fiscal cash register.

(7) Taxpayer shall keep the book of daily reports in the place where the turnover is generated.

(8) The form of the book of daily reports is printed together with this Decree and makes its integral part.

*Periodical report*

**Article 10**

109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING  
TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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- (1) Periodical report is a fiscal report that the taxpayer shall create and print at the end of every workday, every tax period, in which the turnover is recorded from all print outs created within the reporting period.
- (2) Periodical report shall contain the following data:
- 1) Name of the taxpayer and name and address of the point-of-sale;
  - 2) Fiscal identification number (FIN);
  - 3) Identification number of the fiscal module of the cash register;
  - 4) Name of the report;
  - 5) Day, month and year of the beginning of the period for which the periodical report is made;
  - 6) Day, month and year of the end of the reporting period referred to in item 5) hereof;
  - 7) Total number of resets by types;
  - 8) Number, day, month, year, hour and minute, and the type of reset in the reporting period;
  - 9) Number of changes of tax rates;
  - 10) Specification, number, day, month, year, hour and minute of all changes of tax rate in the reporting period;
  - 11) Amount of tax by tax rates in the reporting period;
  - 12) Amount of total tax in the reporting period;
  - 13) Amount of turnover by tax rates in the reporting period;
  - 14) Amount of total turnover in the reporting period;
  - 15) Day, month, year, hour and minute of the completion of the periodical report;
  - 16) Ordinal number of the first and the last print out of the fiscal receipt in the reporting period;
  - 17) Ordinal number of the first and the last daily report in the reporting period;
  - 18) Status of unused daily reports in the fiscal memory;
  - 19) Fiscal logo.

*Balance*

**Article 11**

- (1) Balance is a fiscal document which is created and printed when necessary, upon the request of the tax authority or for needs of a taxpayer, which records total turnover from all created and printed print outs of fiscal receipt from the moment of creating and printing of any previous daily report from the cash register.
- (2) Balance shall contain the following data:
- 1) Name of the taxpayer, and name and address of the point-of-sale;
  - 2) Fiscal identification number (FIN);
  - 3) Identification number of the fiscal module of the cash register;
  - 4) Name of the report;
  - 5) Total number of resets by types;
  - 6) Number, day, month, year, hour and minute, and the type of reset from creating of the last daily report until creation of Balance;
  - 7) Total number of changes of tax rates;

109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING  
TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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- 8) Specification, number, day, month, year, hour and minute of all changes of tax rate in the reporting period;
- 9) Amount of tax by tax rates in the reporting period;
- 10) Amount of total tax in the reporting period;
- 11) Amount of turnover by tax rates in the reporting period;
- 12) Amount of total turnover in the reporting period;
- 13) Amount of turnover classified by payment means in the reporting period;
- 14) Day, month, year, hour and minute of the creation of the balance;
- 15) Ordinal number of the first and the last print out of the fiscal receipt in the reporting period;
- 16) Ordinal number of the last daily report;
- 17) Number of remaining daily reports;
- 18) Fiscal logo.

*6. Printing and keeping of fiscal documents*

**Article 12**

- (1) Fiscal documents shall be printed in Montenegrin language.
- (2) Fiscal documents shall be printed in one copy.
- (3) Concurrently with printing of fiscal documents, their complete content shall be also printed on the control tape or the journal of the fiscal cash register.
- (4) Data in the fiscal document must be identical with data on the control tape or the journal of the fiscal cash register.
- (5) Fiscal documents shall be printed on the paper whose quality ensures imprint on the control tape, thus enabling reading of data from the control tape within the time limit prescribed for keeping of the control tape.

**III RECORDING OF TURNOVER THROUGH FISCAL CASH REGISTER**

*1. Issuance of fiscal receipt*

**Article 13**

- (1) Taxpayer that records the turnover through the fiscal cash register shall print and issue the fiscal receipt to a buyer of products or services, disregarding whether the buyer of products or services requires that.
- (2) Taxpayer shall issue the fiscal receipt containing all data referred to in Article 8 paragraph 2 of this Decree.
- (3) In case of a defect of the cash register or an electric power supply failure, taxpayer shall record the turnover through the special receipts ("paragon block"), which are previously certified by the tax authority.
- (4) Following the removal of deficiencies referred to in paragraph 3 hereof, the taxpayer shall enter the turnover recorded through the special receipts into the fiscal cash register.

*2. Removal of errors in recording of turnover*

**Article 14**

- (1) Errors while recording of turnover through a cash register may be retrieved before the moment of giving a command for printing of fiscal receipt.
- (2) Errors while recording of turnover through a cash register that have not been retrieved before giving the command for printing of fiscal receipt may be retrieved only in case of a reclamation of products.

*3. Reset of data in operative memory of fiscal cash register*

**Article 15**

- (1) Data contained in the operative memory of a fiscal cash register may be reset, including deleting of data, database or all the content of the operative memory and unblocking of software without deleting of data, database or all the content of the operative memory.
- (2) Reset that includes change or deleting of recorded data, database or all the content of the operative memory shall be deemed as a defect of a fiscal cash register.
- (3) Reset that includes unblocking of software of a cash register without deleting of recorded data, database or all the content of the operative memory shall not be deemed as a defect of a fiscal cash register.
- (4) Resets referred to in paragraph 2 hereof shall be performed by the authorized service.
- (5) Resets referred to in paragraph 2 hereof may not be performed by a taxpayer.
- (6) Resets referred to in paragraph 3 hereof may be performed by the authorized service and by the taxpayer.

**IV. PUTTING FISCAL CASH REGISTERS AND FISCAL TERMINALS INTO USE**

*1. Putting fiscal cash registers into use*

**Article 16**

- (1) Taxpayer may put a fiscal cash register into use if it is purchased by a legal or natural person (hereinafter referred to as the “distributor of fiscal cash register”) having a license issued by the Ministry of Finance.
- (2) Request for issuing the license referred to in paragraph 1 hereof shall contain in particular: general data on the applicant of the request and data on applicant's technical and staff capacities.
- (3) The following documents shall be enclosed with the request referred to in paragraph 2 hereof:
  - 1) Certification on fulfilment of technical and functional features of the fiscal cash register;
  - 2) Written statement on the organization of service network (name and address of the authorized service, technical and staff capacities);
  - 3) Written statement that the cash register, for which the certification on fulfilment of technical and functional features is issued, does not have any hidden functions and that it is identical to cash registers intended to be released on market.

## 109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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- (4) Certification referred to in paragraph 3 point 1 hereof shall be issued by the organization authorized by the Ministry of Finance (hereinafter referred to as the "authorized organization").
- (5) Request for the certification shall be submitted to the organization referred to in paragraph 4 hereof, and the following shall be enclosed with the request:
- 1) Sample of the fiscal cash register for which the certification is requested;
  - 2) Commercial brochure of the fiscal cash register, with a photo, type and label of the fiscal cash register, as well as with data on manufacturer and distributor;
  - 3) User and maintenance manual, which shall include: basic technical data, instructions on use, programming and maintenance, description of the construction, assembly drawing, detailed electric schemes, the list of electronic elements, communication protocol, description and the appearance of the manufacturer's leaden seal and method of sealing, algorithm of work of the fiscal cash register, algorithm of work of applicative computer programme, etc;
  - 4) Work program of the fiscal cash register.
- (6) Expenditures for obtaining the certificate on fulfilment of technical and functional features shall be borne by the **applicant**.
- (7) The Ministry of Finance may require from the distributor of fiscal cash registers to provide a guarantee of a commercial bank as a collateral for the maintenance of the service network.
- (8) The Ministry of Finance shall adopt a secondary legislation regulating the manner of assurance of service network maintenance in more detail.

### *2. Putting fiscal terminals into use*

#### **Article 17**

- (1) Taxpayer may put a fiscal terminal into use if it is purchased by a legal or natural person (hereinafter referred to as the "distributor of fiscal terminals") having a license issued by the Ministry of Finance.
- (2) Request for obtaining the license referred to in paragraph 1 hereof shall contain general data on the applicant, and the certification on fulfilment of technical and functional features of the fiscal terminal shall be enclosed with the request.
- (3) Request for the certification shall be submitted to the organization referred to in Article 16 paragraph 4 hereof, and the following shall be enclosed with the request:
- 1) The sample of the fiscal terminal for which the license is requested;
  - 2) Commercial brochure of the fiscal terminal, with photo, type and label of the fiscal terminal, as well as the data on manufacturer and distributor;
  - 3) User and maintenance manual, which includes basic technical data on the fiscal terminal.
- (4) Expenditures for obtaining certification referred to in paragraph 3 hereof shall be borne by the applicant.

### *3. Obligations of fiscal cash register distributor*

#### **Article 18**

- (1) Distributor of fiscal cash registers shall ensure servicing of fiscal cash registers within the period of five years from the day of their initial fiscalization.
- (2) In case of termination of work of the authorized service, the distributor shall ensure another service no later than five days, and shall inform the tax authority about that change within the same time limit.

109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING  
TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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(3) In case that distributor fails to ensure the service within the time limit referred to in paragraph 2 hereof, the tax authority shall entitle some other service at the expense of the distributor.

*4. Revoking of license for putting the fiscal cash register into use*

**Article 19**

License for putting the fiscal cash register into use shall be revoked in the following cases:

- When distributor of fiscal cash registers releases on market the fiscal cash registers for which the license of the Ministry of Finance has not been issued;
- When distributor fails to maintain the service network in line with the statement referred to in Article 16 paragraph 3 point 2) hereof.

**V FISCALIZATION OF FISCAL CASH REGISTERS**

*1. Fiscalization procedure*

**Article 20**

- (1) Fiscal cash register shall be fiscalized prior to its use.
- (2) Taxpayer shall submit the request for fiscalization of the fiscal cash register to the tax authority, via the authorized service.
- (3) Request for fiscalization of fiscal cash register shall contain in particular data on point-of-sale, which correspond to data contained in the application for general tax registration.
- (4) Fiscalization of fiscal cash register shall be accomplished in the authorized service by the authorized officer of the tax authority (hereinafter referred to as the "tax officer"), no later than two days following the day of the receipt of the request for fiscalization.
- (5) Authorized service, in the presence of the tax officer, shall enter the following data into the fiscal memory of the fiscal cash register: the identification number of the taxpayer (FIN), identification number of the fiscal module and the time determinant of the beginning of recording of turnover through the fiscal cash register. After that, the tax officer shall affix the fiscal and programme seal.
- (6) Following the accomplished fiscalization, tax officer shall make the minutes.
- (7) Authorized service shall affix service seal and enter data on fiscalization into the service book once the fiscalization is accomplished.
- (8) Taxpayer shall keep the minutes on the fiscalization of the fiscal cash register together with the cash register to which it refers.
- (9) Taxpayer may not use a cash register that has not been previously fiscalized for the recording of turnover.
- (10) Tax authority and the authorized service shall keep records on fiscalized cash registers.
- (11) The Ministry of Finance shall prescribed the contents of the record referred to in paragraph 10 hereof.

*2. Replacement of fiscal module of fiscal cash register*

**Article 21**

- (1) Replacement of fiscal module of a fiscal cash register shall be performed in case when the capacity of the fiscal memory is fulfilled (used) and in a case of accident on the fiscal memory.
- (2) Replacement of the fiscal module shall be carried out in the authorized service.
- (3) Prior to replacement of the fiscal module, the tax officer shall take over the fiscal memory and destroy the fiscal module, about which the minutes shall be made.
- (4) The fiscal cash register of which the fiscal module has been replaced shall be fiscalized before it is used again.

*3. Change of place of instalment of fiscal cash register*

**Article 22**

- (1) In case of change of the place where the fiscal cash register is installed, the taxpayer shall inform the tax authority about that change no later than three days following the day of the performed change.
- (2) In case referred to in paragraph 1 hereof, the taxpayer shall change data in the operative memory related to the place of instalment of the fiscal cash register, and shall inform the authorized service about it, in order to provide entry of data in the service book.

*4. Cancelling the fiscal cash register in case of termination of carrying out activities*

**Article 23**

- (1) Taxpayer that terminates carrying out activities shall hand out the used fiscal cash register to the authorized service no later than five days following the day of termination of activities, and shall inform the tax authority about it within the same time limit.
- (2) Tax officer shall examine the validity of the programme and fiscal seal of the fiscal cash register and shall take over the data from the fiscal memory. After that, the authorized service shall remove the service, programme and fiscal seals.
- (3) Tax officer shall make the minutes on the taking over the data from the fiscal memory and destroying of the fiscal module of the fiscal cash register.
- (4) The authorized service shall record performed actions referred to in paragraph 3 hereof in the service book of the fiscal cash register and shall certify them by the signature and the seal.
- (5) Tax authority shall delete the fiscal cash register from the register of fiscalized cash registers based on the minutes referred to in paragraph 3 hereof.

**VI TECHNICAL OVERHAUL, SERVICING AND REPAIR OF FISCAL CASH REGISTER**

*1. Technical overhaul of fiscal cash register*

**Article 24**

- (1) Taxpayer shall conduct technical overhaul of the fiscal cash register once a year.

109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING  
TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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- (2) Technical overhaul shall include examine of faultlessness of programme, service and fiscal seals and examination of functionality of the fiscal cash register.
- (3) Technical overhaul shall be performed by the authorized service, upon the request of the taxpayer. Data on performed technical overhaul shall be entered into the service book.
- (4) Taxpayer shall bear expenditures of the technical overhaul.

*2. Servicing and repair of fiscal cash registers*

**Article 25**

- (1) *Servicing and repair of fiscal cash registers* (hereinafter referred to as the "servicing") shall be conducted by a service organized or authorized by distributor (hereinafter referred as the "authorized service").
- (2) Servicing shall be deemed as all activities related to the hardware and software of a fiscal cash register, in order to ensure faultlessness and functionality of fiscal cash register.
- (3) Servicing of fiscal cash register shall be conducted upon the request of the taxpayer.
- (4) Servicing of fiscal cash register may be conducted in the place where the fiscal cash register is installed or in the premises of the authorized service.
- (5) Servicing of fiscal cash register may not be conducted in the place where the fiscal cash register is installed in case when the programme or fiscal seal of the fiscal cash register is removed.
- (6) Servicing of fiscal cash register shall be conducted by the person trained and authorized by the authorized service (hereinafter referred to as the "authorized service person").
- (7) Authorized service person shall have the service identity card issued by the authorized service.
- (8) Authorized service shall affix new service seal after the repair that requires removal of the service seal, and shall record that change in the service book.
- (9) Tax authority shall keep the records of the authorized services.
- (10) Authorized service shall keep the records of authorized service persons.
- (11) The tax authority and distributor of fiscal cash registers shall perform the control of work of authorized services.

*3. Service book*

**Article 26**

- (1) The authorized service shall issue the service book for the fiscal cash register when accomplishing the fiscalization of that cash register.
- (2) Taxpayer shall keep the service book together with the one to which the book refers.
- (3) In case of loss of the service book, the taxpayer shall inform the authorized service about it, in order to obtain a duplicate of the book, which shall contain the indication that it is the duplicate.
- (4) The Ministry of Finance shall prescribe the form and contents of the service book.

4. *Obligations of the authorized service*

**Article 27**

- (1) Authorized service shall complete servicing of the fiscal cash register upon the request of the taxpayer within five days following the day of the failure announce.
- (2) Authorized service shall start servicing of the fiscal cash register no later than 48 hours following the moment of the failure announce.
- (3) Authorized service shall verify whether the service seal is on the fiscal cash register prior to the beginning of its servicing.
- (4) If the authorized service finds out that the taxpayer has undertaken any actions affecting fiscal memory in order to change data on recorded turnover, the authorized service shall inform the tax authority about that, in written form and within the time limit referred to in paragraph 1 hereof.
- (5) Authorized service may not undertake any actions that may affect the fiscal memory of the fiscal cash register.
- (6) The authorized service shall record service interventions in the service book of the fiscal cash register and shall certify them by the signature and the seal.
- (7) The authorized service shall keep the records of service interventions for every fiscal cash register, which shall include:
  1. Name of taxpayer,
  2. Name, place and address of the facility in which the fiscal cash register is installed,
  3. Fiscal identification number (FIN),
  4. Model and type of the fiscal cash register,
  5. Identification number of the fiscal cash register,
  6. Manufacture number of the fiscal cash register,
  7. Date of fiscalization of the fiscal cash register,
  8. Number and date of conducted technical overhauls, and
  9. Number and date of other service interventions.

**VII PENALTY PROVISIONS**

**Article 28**

- (1) Legal entity or entrepreneur shall be fined from the 10 fold to 100 fold amount of minimum wage in Montenegro for a misdemeanour if:
  - 1) Fails to print daily report (Article 9 paragraphs 3 and 4) after the completion of workday or before the beginning of the following workday at the latest;
  - 2) Fails to keep the book of daily reports separately for every fiscal cash register (Article 9 paragraph 6);
  - 3) Fails to record achieved turnover through special receipts, previously certified by the tax authority, in case of failure of the fiscal cash register (Article 13 paragraph 3);
  - 4) Fails to keep the minutes on the fiscalization of the fiscal cash register together with the cash register to which it refers (Article 20 paragraph 8);
  - 5) Affixes a new service seal and fails to record that change in the service book (Article 25 paragraph 8);
  - 6) Fails to issue the service book when accomplishing the fiscalization of the cash register (Article 26 paragraph 1);

## 109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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7) Fails to keep service book together with the fiscal cash register it refers to and if, in case of loss of the service book, fails to inform the authorized service about it to obtain its duplicate (Article 26 paragraph 2 and 3).

(2) For misdemeanours referred to in paragraph 1 of this Article responsible person in the legal entity shall be also fined, from two-fold to 20-fold amount of the minimum wage in Montenegro.

### Article 29

(1) Legal entity or entrepreneur shall be fined for a misdemeanour from 10 fold to 200-fold amount of minimum wage in Montenegro if:

1) Fails to keep the fiscal terminal connected to the fiscal cash register via its interface (Article 4 paragraph 4);

2) Makes changes or deleting of data on turnover of products and services, database and overall content of the operative memory (Article 15 paragraph 5);

3) Uses cash register which is not fiscalized (Article 20 paragraph 1 and 9);

4) Fails to conduct technical overhaul of the fiscal cash register once a year (Article 24 paragraph 1);

5) Fails to complete servicing of fiscal cash register in due time (Article 27 paragraph 1);

6) undertakes actions on the fiscal memory of the fiscal cash register (Article 27 paragraph 5);

(2) For misdemeanours referred to in paragraph 1 of this Article responsible person in the legal entity shall be also fined, from three-fold to 20-fold amount of the minimum wage in Montenegro.

### Article 30

For misdemeanours referred to in Article 29 paragraph 1 points 1), 2) and 3) of this Decree, legal entity or entrepreneur may be fined by prohibition of carrying out activities in duration of 30 days.

## VIII TRANSITIONAL AND FINAL PROVISIONS

### Article 31

More detail secondary legislation for the implementation of this Decree shall be passed within the time limit of 90 days following the day of its entry into force.

### Article 32

(1) Taxpayers shall connect fiscal terminals to fiscal cash registers, which have been fiscalized before the day of application of this Decree, by 31 December 2008 at the latest.

(2) Distributors licensed by the Ministry of Finance for release of fiscal cash registers on market may perform it by the expiry of the time limit for which the license was issued.

(3) Provisions of Article 4 of this Decree shall apply to new fiscal cash registers from 1 October 2008.

### Article 33

The Rulebook on use of fiscal cash register and manner of recording turnover of products and services through that cash register (Official Gazette of the Republic of Montenegro 25/03 and 62/04) shall be repealed from the day on which this Decree is applied.

109. DECREE ON USE OF FISCAL CASH REGISTER AND MANNER OF RECORDING  
TURNOVER OF PRODUCTS OR SERVICES THROUGH THE FISCAL CASH REGISTER

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**Article 34**

This Decree shall enter into force on the eighth day following that of its publication in the Official Gazette of Montenegro and it shall apply from 1 July 2008.

**GOVERNMENT OF MONTENEGRO**

Number: 03-3989

Podgorica, 3 April 2008

Prime Minister

Milo Djukanović