

16 Annex - Taxation

**118. RULEBOOK ON CONTENTS OF RECORDS ON FISCAL
CASH REGISTERS**

Pursuant to Article 20 paragraph 11 of the Decree on use of fiscal cash register and the manner of recording turnover of products or services through the cash register (Official Gazette of Montenegro 27/08), the Ministry of Finance hereby issues the

RULEBOOK
on contents of records on fiscal cash registers

Article 1

Records on fiscal cash registers, kept by the tax authority and authorized service, shall contain in particular:

1. General data on taxpayer:

- 1) Name, registered office and address,
- 2) Fiscal identification number (FIN),
- 3) Name and address of the point-of-sale);

2. Data on fiscal cash register:

- 1) Name of producer and country of origin,
- 2) Type of cash register,
- 3) Record number,
- 4) Identification number (IN) of the fiscal module,
- 5) Date of initial fiscalization,
- 6) Date of subsequent fiscalization,
- 7) Date of termination of fiscalization of the fiscal cash register;

3. Data on tax terminal:

- 1) Name of producer,
- 2) Type of tax terminal,
- 3) Date of connection of the tax terminal.

Article 2

This Rulebook 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.

MINISTRY OF FINANCE

Number: 04-4374/1

Podgorica, 13 June 2008

MINISTER,

Igor Lukšić. PhD

