

16 Annex - Taxation

**129. RULEBOOK ON FORM AND CONTENTS OF THE
FISCAL CASH REGISTER SERVICE BOOK**

Pursuant to Article 26 paragraph 4 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 form and contents of the fiscal cash register service book
(Official Gazette of Montenegro 38/08 of 20 June 2008)

Article 1

This Rulebook shall regulate the form and contents of the fiscal cash register service book.

Article 2

The service book shall consist of sheets in which all actions performed on the fiscal cash register shall be written in by chronologic order.

The service book shall contain data on the following: Taxpayer, fiscal cash register, authorized service, fiscalization, technical overhaul, servicing, replacement of fiscal and programme memory and termination of fiscalization of the fiscal cash register.

The form of the service book is printed together with this Rulebook and makes its integral part.

Article 3

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

Podgorica, 13 June 2008

MINISTER,

Igor Lukšić. PhD

SERVICE BOOK

1. DATA ON TAXPAYER, FISCAL CASH REGISTER AND AUTHORIZED SERVICE

Taxpayer	
Name	
FIN – Fiscal Identification Number	
Place and Municipality	
Street and number	
Telephone/fax	
Data on fiscal cash register	
Name of manufacturer	
Type of fiscal cash register	
Record number	
Place where the fiscal cash register is stationed	
Name of facility	
Place and Municipality	
Street and number	
Telephone/fax	
Authorized service	
Name	
Place and Municipality	
Street and number	
Telephone/fax	

2. DATA ON FISCAL CASH REGISTER FISCALIZATION

Date of receipt of request for fiscalization of fiscal cash register ¹	
Date of receipt of the fiscal cash register in the authorized service	
FIN in fiscal memory	
Identification number of the fiscal module	
Date of placing of fiscal and programme seal	
Date of placing of service seal	
Date of delivery of fiscal cash register to the taxpayer	
Signature of authorized service person and the seal of authorized service	
Signature of authorized tax official	

3. DATA ON TECHNICAL OVERHAUL

The place of conducting technical overhaul	
Date of receipt of the fiscal cash register	
Beginning of technical overhaul	
Completion of technical overhaul	
Remarks of the service person on condition of the fiscal cash register before the technical overhaul	
Condition of service seal	
Condition of programme seal	
Condition of fiscal seal	
Number of the last cut out of the fiscal cash register tape	
Number of the last daily report	
Total number of resets	
Number of changes of tax rates	
Remarks of the service person on condition of	

¹ Note: Please enter which fiscalization is the subject to request (initial or subsequent)

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the fiscal cash register following the technical overhaul	
Valid	
Defective (report found defects)	
Signature of authorized service person and the seal of authorized service	

4. DATA ON SERVICING

Date of receipt of request for servicing	
Place of servicing	
Date of servicing beginning	
Date of servicing completion	
Remarks of service person before beginning of servicing of fiscal cash register	
Condition of service seal	
Condition of programme seal	
Condition of fiscal seal	
Number of the last daily report	
Total number of resets	
Number of changes of tax rates	
Number of the last cut out of fiscal cash register tape	
Enter kinds of performed repairs on the fiscal cash register	
Signature of authorized service person and the seal of authorized service	

5. DATA ON REPLACEMENT OF FISCAL AND PROGRAMME MEMORY

Date of receipt of request for replacement of memory (precise memory type)	
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Date of receipt of the fiscal cash register	
Replacement of memory (precise memory type)	
Date of delivery of fiscal cash register to the taxpayer	
Remarks of authorized service person before replacement of fiscal or programme memory	
Condition of service seal	
Condition of programme seal	
Condition of fiscal seal	
Types of programmes in programme memory	
Number of the last cut out of fiscal cash register tape	
Number of the last daily report	
Total number of resets	
Number of changes of tax rates	
Remarks of authorized service person following the replacement of fiscal or programme memory	
Types of programmes in programme memory	
Date of subsequent fiscalization	
Signature of authorized service person and the seal of authorized service	
Signature of authorized tax official	
Date of delivery of fiscal cash register to the taxpayer	

6. DATA ON FISCALIZATION OF FISCAL CASH REGISTER

Date of receipt of notice on termination of use of fiscal cash register	
Remarks or authorized service person before taking over fiscal module of the fiscal cash register	
Condition of service seal	
Condition of programme seal	
Condition of fiscal seal	
Number of the last cut out of fiscal cash register tape	
Number of the last daily report	

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Total number of resets	
Number of changes of tax rates	
Date of fiscal seal removal	
Signature of authorized service person and the seal of authorized service	
Signature of authorized tax official	