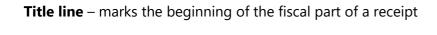# Anatomy of a Fiscal Receipt

A receipt records the sale of goods or the provision of a service. The table below explains the structure of a fiscal receipt. **All elements are mandatory** unless specified otherwise in the detailed explanation below. POS is free to print any content (coupons, logos, etc.) before the beginning and after the ending mark of the fiscal invoice.

Elements of a fiscal receipt

Title line – marks the beginning of the fiscal part of a receipt

```
============ FISCAL INVOICE ============
```

Header data is provided by E-SDC during fiscalization of the invoice and returned to POS as part of the InvoiceFiscalizationResult object (explained in section [Sign Invoice](). Values are extracted from the subject field of the digital certificate stored in the Secure Element Applet.

```
TIN:                     502579006
Company:                    Golf V
Store:                   Sun Store
Address:               7 Someplace
District:                     Suva
```

Cashier identification is mandatory for every jurisdiction where local regulations mandate POS to send particular data such as Employee ID or some other information that uniquely identifies the POS cashier.

```
Cashier TIN:            1234567890
```

Buyer TIN is mandatory **only** for B2B transactions and in that case, it must be printed on the receipt. When creating a B2B invoice for exporting goods/services, a [country code prefix]() must be added to the Buyer TIN.

Buyer Cost Center is optional and reserved for further use, it must be present **only** for B2B transactions. **POS (Invoice) Number** and **POS (Invoice) time** are optional fields.

```
Buyer TIN:              5123456789
Buyer Cost Centre:             123
POS number:            POS2017/998
POS time:       15/6/2017 8:56:23AM
```

Reference (Document) Number is always mandatory for Refund or Copy transactions. **Ref No** is printed on the receipt, containing the **SDC Invoice No** of the document which is being referenced in the format of *RequestedBy-SignedBy-OrdinalNumber*.

Reference combinations are as follows:

		I must/can reference...							
		Normal Sale	Normal Refund	Proforma Sale	Proforma Refund	Copy Sale	Copy Refund	Training Sale	Training Refund
When I issue...	Normal Sale			optional					
	Normal Refund	mandatory							
	Proforma Sale			optional					
	Proforma Refund			mandatory					
	Copy Sale	mandatory		mandatory					
	Copy Refund		mandatory		mandatory				
	Training Sale								
	Training Refund							mandatory	

Anatomy of a Fiscal Receipt - Reference combinations image

Optional reference may be mandatory if requested by a Tax Authority (obligation may apply to certain business activity).

All Reference Numbers are created for connected transactions, and if a **Ref No** is sent to an SDC, it must be displayed on the receipt journal.

If a Copy or Refund is issued for the transaction that was recorded before the introduction of fiscalization, POS should send XXXXXXXX-XXXXXXXX-1 as the value of **Ref No** field.

```
Ref no:        P22VC8VR-JTJC5V65-114906
```

Invoice and **transaction type** description. Normal Sale and Normal Refund are the most common types. Other types of transactions and invoices are defined in section [Fiscal Invoices](#).

```
--------------NORMAL SALE--------------
```

List of items with **gross price**, **tax labels**, **unit price** and **quantity**. Tax Labels and their validity dates are published by the Tax Service and they are mandatory for each item, even when the price is 0.00.

When applying discounts, **Unit price** of the line item displayed on the journal (Price column) shows the discounted price, after **all** discounts have been applied.

```
Items
======================================
Name       Price         Qty.     Total
Sport-100 Helmet, Blue (E)
         34.99          10     349.90
Mountain Bike Socks, M (A)
          9.03           4      36.12
HL Road Frame - Red, 58 (F, A)
       1431.50           2    2863.00
Plastic bag (P)
          0.10           5       0.50
```

Total Purchase, **Tax items** and **Total Tax** are calculated by E-SDC during fiscalization of the invoice and are returned to POS as a part of the response.

Payment Method: Cash, Card, Check, Wire Transfer, Voucher, Mobile Money, or Other. Taxpayer's tax liability is based on these tax amounts, calculated by E-SDC. The calculation is explained in the section Tax Amounts. In case of Refund receipts, **Total Refunded** should be printed instead of **Total Purchase**.

```
----------------------------------------
Total Purchase:                 3249.52
Payment Method:                    Cash
========================================
Label      Name       Rate        Tax
E           STT       6.00%       19.81
A           VAT       9.00%      219.51
F          ECAL      10.00%      240.59
P            PB       0.10%        0.50
----------------------------------------
Total Tax:                       480.41
```
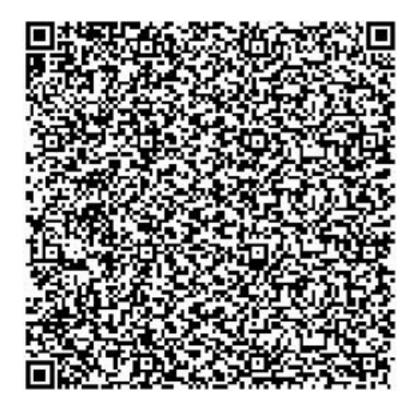
Fiscal metadata added to the invoice through fiscalization. **SDC Invoice No** - Combination of Requested By (7AF4D923), Signed By (E3B30A31) and Ordinal Invoice Number (234) is a system-wide unique identification of fiscal invoice. It may be used instead of the current receipt/invoice number generated by POS. **SDC Time** is the official date and time relevant to the tax calculation and reporting. **Invoice Counter** is generated by V-SDC or E-SDC and explained in section Invoice Response, field IC.

```
========================================
SDC Time:          2017-06-15 08:56:25
SDC Invoice No:    7AF4D923-E3B30A31-234
Invoice Counter:           230/234NS
========================================
```

QR Code contains Invoice verification URL. QR Code also contains Internal data and digital signature used for the invoice verification. Invoice is verifiable by the customer immediately after fiscalization. In case an invoice/receipt is delivered as an electronic document (email), QR Code shall be substituted with Invoice verification URL in (clickable) hyperlink format.

NOTE:
This is just a sample QR code image, not an actual URL.

Anatomy of a Fiscal Receipt – Image of a QR Code

Title line – marks the end of the fiscal part of a receipt

```
======= END OF FISCAL INVOICE ========
```

Custom message returned from E-SDC

```
 This is a custom message.
```

Example of a fiscal receipt

```
============= FISCAL INVOICE =============
TIN:                                  123
Company:                             Test
Store:                               Test
Address:                            nesto
District:                              Ba
Cashier TIN:                    987654321
---------------NORMAL SALE---------------
                 Items
```

```
===================================
Name     Price       Qty.        Total
pizza (P)
         3.30          2          6.60
juice (P)
         2.45          3          7.35
chocolate (E)
         1.50          4          6.00
-----------------------------------
Total Purchase:                  19.95
Payment Method:                   Card
===================================
Label        Name      Rate        Tax
P             PBL      0.20$       1.00
E             STT      6.00%       0.34
-----------------------------------
Total Tax:                        1.34
===================================
SDC Time:          25/03/2020 09:29:58
SDC Invoice No:    XRSYSZWL-373ZQXF4-1
Invoice Counter:              1/1NS
===================================
```

======== END OF FISCAL INVOICE =========

Anatomy of a Fiscal Receipt – Image of a fiscal receipt

Normal Refund Receipt

Receipt for Normal Refund Invoice must contain visible markings **REFUND**, below the receipt header and above the item description section. Totals on the refund receipt are displayed as negative values, starting with (-), except for Total Refunded. Tax Items are displayed as positive values.

For Refund transaction type **Ref no** element (reference to the original Normal Sale) is mandatory.

Example:

```
=========== FISCAL INVOICE ===========
TIN:                        502579006
Company:                        Golf V
Store:                       Sun Store
Address:                   7 Someplace
District:                         Suva
Cashier TIN:                 123456789
POS number:               89347415-2017
POS time:          2018-03-09 14:57:25
Ref no:           7AF4D923-E3B30A31-234
--------------NORMAL REFUND-------------
Items
======= ============================
Name     Price       Qty.      Total
Sport-100 Helmet, Blue (E)
         34.99          10     -349.90
Mountain Bike Socks, M (A)
         9.03           4      -36.12
---------------------------------------
Total Refunded:               386.02
Payment Method:                 Cash
======= ============================
Label        Name     Rate       Tax
E            STT      6.00%     19.81
A            VAT      9.00%      2.98
-----------------------------------
Total Tax:                    22.79
======= ============================
SDC Time:          2018-03-09 14:57:46
SDC Invoice No:    7AF4D923-E3B30A31-235
Invoice Counter:              4/235NR
======= ============================
---- QR code omitted for simplicity ----

======= END OF FISCAL INVOICE =========
```

Normal Refund Receipt - Image of a normal refund receipt

Training or Proforma or Copy Receipt

Receipt for Training or Proforma or Copy Invoice must contain visible markings "TRAINING" or "PROFORMA" or "COPY", below the receipt header and above the item description section.

Receipt must also contain **THIS IS NOT A FISCAL INVOICE** below the total amount payable. Font size is at least twice the size of the text on the receipt that specifies the total amount payable.

Training or Proforma or Copy receipt is produced in the same way as normal, with an exception that totals are not accounted for.

For Copy invoice type **Reference Document Number** element is mandatory.

Example:

```
===== THIS IS NOT A FISCAL RECEIPT =====
TIN:                        502579006
Company:                       Golf V
Store:                      Sun Store
Address:                  7 Someplace
District:                        Suva
Cashier TIN:                123456789
POS number:             89347415-2017
POS time:         2018-03-09 14:57:25
------------TRAINING SALE-------------
Items
======= ==============================
Name    Price      Qty.        Total
Sport-100 Helmet, Blue (E)
        34.99         10        349.90
Mountain Bike Socks, M (A)
         9.03          4         36.12
--------------------------------------
Total Purchase:                 386.02
Payment Method:                   Cash
======= ==============================
      THIS IS NOT A FISCAL INVOICE
======= ==============================
Label        Name    Rate        Tax
E             STT    6.00%      19.81
A             VAT    9.00%       2.98
--------------------------------------
Total Tax:                      22.79
======= ==============================
SDC Time:         2018-03-08 14:57:46
SDC Invoice No:   7AF4D923-E3B30A31-236
Invoice Counter:              1/236TS
======= ==============================
---- QR code omitted for simplicity ----
===== THIS IS NOT A FISCAL RECEIPT =====
```

Training or Proforma or Copy Receipt – Image of a training sale receipt