

Test Cases

Regardless of the type of invoicing system you are building, the same test cases apply:

- 1. Every Normal Sale invoice (NS) is assigned with a unique [SDC Invoice No](#) consisted of RequestedBy UID – SignedBy UID – OrdinalNumber
- 2. Refund is made as a result of the previous Sale, so you'll use the SDC Invoice No of the Sale invoice in the [Ref No](#) field
- 3. Copy (CS or CR) is made based on Normal receipt, so you'll use NS or NR SDC invoice No in the Ref No field

Different invoice use-cases and their appropriate labels are presented in the following table.

INVOICE TYPE	TRANSACTION TYPE	Invoice label
Normal	Sales	NS
Normal	Refund	NR
Copy	Sales	CS
Copy	Refund	CR
Training	Sales	TS
Training	Refund	TR
Proforma	Sales	PS
Proforma	Refund	PR

- 1.
[Issue Invoice](#)
A receipt must contain visible markings Receipt Type "NORMAL", "COPY", "TRAINING" or "PROFORMA".
- 2.
[Issue Normal Sale or Refund B2B Invoice](#)
B2B invoices can be issued in all invoice types and transaction types. At a beginning of the invoice creation cashier must ask the buyer for the Buyer's TIN, and optionally a Buyer Cost Center.
- 3.
[Special Cases](#)
This section covers special cases when it comes to issuing fiscal invoices. Its goal is to help you provide clear guidelines for your customers on how to handle these situations.

Issue Invoice

A receipt must contain visible markings Receipt Type "NORMAL", "COPY", "TRAINING" or "PROFORMA".

Steps

1.
Cashier on Accredited POS selects an invoice type and then registers the transaction by:
 - o typing items,
 - o selecting items from the previously made list,
 - o scanning bar code with a bar code reader.
2.
The Cashier chooses the payment method and finishes the invoice.
3.
Next, an accredited POS sends a message to V-SDC/E-SDC. After a successful invoice data verification, the invoice is signed, counters and totals are updated and internal data is completed.
4.
The V-SDC/E-SDS sends back an Invoice response to Accredited POS.
5.
The receipt is delivered to the customer.

Expected Result

A fiscal receipt is the final result of this procedure. The receipt can be printed or shared via an email or other chat application message if a customer requires it.

Every receipt is digitally signed. Internal data is stored in the TaxCore database.

A valid QR code is at the end of the receipt (or the verification URL is displayed in a clickable hyperlink form). The receipt counter is in the form a/b IL (a-total number of signed invoices per type/ b-total number of signed invoices, IL – Invoice label).

Issue Normal Sale or Refund B2B Invoice

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Special Cases

This section covers special cases when it comes to issuing fiscal invoices. Its goal is to help you provide clear guidelines for your customers on how to handle these situations.

NOTE:

This article has an advisory status and simply offers helpful examples. DO NOT COPY-PASTE THESE GUIDELINES TO YOUR USER MANUAL without checking the legal requirements regarding fiscal law that apply in your country or jurisdiction. It is the responsibility of each POS developer to create a POS solution that will enable their customers to comply with the requirements.

General rules

All payments must conform to the following rules:

- If the payment is not considered a taxpayer income, then no fiscal receipt shall be issued for that payment (as it is not an actual transaction).
- If the payment is considered as advance payment, then the fiscal receipt shall be issued as a NORMAL-SALE transaction.

A fiscal receipt is required when tax liability occurs which is in most cases when:

- payment is taken by a taxpayer
- goods/services are delivered to a customer

This is constituted by the "time of supply" rule and affects different business activities such as hospitality, construction, medical services, legal cases and others, whereby advance payment can be canceled or reduced due to the contract amendments. This provokes a refund or a credit note.

NOTE:

All the variations on the subject could be differently regulated differently, as jurisdiction-specific. Note that TaxCore is designed for monitoring, so the Tax Authority doesn't expect settlement of the amount registered by an EFD (POS+SDC) at the moment fiscal receipt is issued.

The following examples illustrate applications of these rules:

Deposit

Depending on the purpose of a taken deposit, this case can be resolved in two ways:

1. If the Deposit is subject of some internal agreement/document (it is not the taxpayer's income), then no fiscal receipt is issued for the Deposit (for example, cash necessary to start a business day in retail).
2. If the Deposit is considered an advance payment, then the fiscal receipt is issued as a NORMAL-SALE transaction. It is advisable the item name is descriptive enough to clearly state that this payment is partial ("Project X - advance payment 30%")

When Items are ready for Delivery and final SALE, the POS should provide one or both of the following options:

1. Create another transaction to complete the deliverable - new NORMAL-SALE. It is advisable the item name is descriptive enough to clearly state that this payment is partial and completes the final price ("Project X - final payment 70%"), or
2. Create two new transactions: 1) [NORMAL-REFUND](#) to cancel the previously recorded amount, followed by 2) NORMAL-SALE with the full price ("Project X").

Quotes / Pre-sale

A sales quote or pre-sale gives an estimated price of a product or service and allows a prospective buyer to see the costs that will be involved for desired work.

Assuming no advance payment takes part in the transaction, this is a PROFORMA-SALE transaction.

Installments/Layby

This is treated as a series of separate, successive supplies of services corresponding to the successive parts of the period of the lease or agreement, or as determined by the law. Each successive supply is treated as occurring on the earlier of the date on which the payment for that successive supply is due or received.

This means that each installment is treated as a separate payment and should be covered with a NORMAL-SALE invoice. It is advised to name each installment with a descriptive name, similar to "10% of the (Item Name)" or "(Service Name) - first installment".

When the last installment payment is made, POS must provide one or both of the following options:

1. Create another transaction for the last installment - "15% of the (Item Name)" or "(Service Name) - fifth/last installment", or
2. For each previously paid installment, create a NORMAL-REFUND invoice, followed with one NORMAL-SALE invoice (containing the item or service name and the full price).