SCHEDULE 2 - ACCREDITED E-SDC AND V-SDC

1   General Requirements

(¹)   Electronic Sales Data Controllers (E-SDCs) must be independently developed hardware or software component capable of focalizing sales data transmitted from accredited POS solutions.

(2)   The Director must accredit the E-SDC model before operational use.

2   Core Functionalities

(1)   The receipt, validation, storage, and secure transmission of invoice data to the Vanuatu Sales Monitoring system.

(2)   Application of tax rates and calculation of fiscal data based on transaction details provided by POS.

(3)   Secure digital signing of fiscal invoices using a Secure Element.

(4)   Capability to store data locally and securely and facilitate batch submission to the Department in offline scenarios.

3   Security and Technical Standards

(1)   Compliant with Technical Guideline published by the Department.

(2)   Compliance with all published specifications for the secure exchange of data between POS, Secure Element, and the Vanuatu Sales Monitoring System.

(3)   Encryption of stored data and adherence to specified security protocols to ensure confidentiality, integrity, and authenticity of fiscal data.

(4)   Built-in mechanisms to detect, log, and report security anomalies or errors.