

## **SCHEDULE 3 - SECURE ELEMENT**

### **1 Definition and Usage**

- (1) A Secure Element is a cryptographic hardware or software module issued exclusively by the Department to authorized taxpayers for digital signing and validation of fiscal invoices.
- (2) Each taxpayer must use a Secure Element for creating and maintaining fiscal authenticity of invoices.

### **2 Functional Characteristics**

- (1) Generation of secure digital signatures for invoices ensuring invoice authenticity and taxpayer verification.
- (2) Secure storage of fiscal transaction counters and fiscal data, accessible only to the Department.
- (3) Automated suspension and reactivation capabilities governed by Department-controlled criteria.

### **3 Media and Form Factors**

May be issued as a smart card, USB token, software file with digital certificates, or comparable secure medium meeting published international standards

### **4 Security Protocols**

- (1) Mandatory adherence to established Public Key Infrastructure standards.
- (2) Mechanisms for secure initialization, management, revocation, and periodic audit by authorized officials of the Department.