

# VSMS Technical Guidelines for the Accreditation of EFD Solutions

## Document versions

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## Table of Contents

<b>Document versions .....</b>	<b>2</b>
<b>1. Introduction.....</b>	<b>4</b>
1.1 Glossary .....	5
<b>2. Updating the Technical Guideline.....</b>	<b>7</b>
<b>3. Responsibilities of the DCIR CEO .....</b>	<b>7</b>
<b>4. Supplier Registration on the VSMS Accreditation Environment .....</b>	<b>7</b>
<b>5. Supplier Responsibilities as an Applicant for Accreditation .....</b>	<b>8</b>
<b>6. Supplier Responsibilities as an Accredited EFD Supplier .....</b>	<b>8</b>
<b>7. Accreditation Process .....</b>	<b>9</b>
7.1 Accreditation Environment .....	12
7.2 Supplier Applies for Registration on the Accreditation Environment.....	12
7.3 Supplier Confirms the Application for Registration.....	13
7.4 DCIR Reviews the Application for Registration .....	14
7.5 Supplier Receives Developer Certificates .....	15
7.6 Supplier Applies for Technical Review .....	15
7.7 DCIR Performs Technical Review.....	28
7.8 Supplier Applies for Administrative Review.....	29
7.9 DCIR Performs Administrative Review .....	34
7.10 Publish Accreditation Report .....	35
7.11 DCIR CEO Grants Accreditation.....	36
<b>8. Updating Accredited EFD components .....</b>	<b>37</b>
<b>9. Inspection and Revocation of Accreditation .....</b>	<b>37</b>
<b>10. Special Cases When Issuing Invoices.....</b>	<b>38</b>
10.1 Advance Invoices .....	38
10.2 Cancellation of a Fiscal Invoice.....	40
<b>11. Accreditation Committee Contact Information.....</b>	<b>43</b>

# 1. Introduction

In accordance with the Value Added Tax Act [CAP 247], the Tax Administration Act No. 37 of 2018, the Tax Administration Regulation Order No. 154 of 2019, and the Vanuatu Sales Monitoring System (VSMS) Regulation, VAT-registered retailers in Vanuatu are required to use Electronic Fiscal Devices (EFDs) at each business location. These EFDs must record all payments received, including the date and total daily sales, and must comply with the technical and administrative requirements set out in the VSMS Regulation, as prescribed by the Director of the Department of Customs and Inland Revenue.

The purpose of this document is to provide POS and Sales Data Controller (SDC) developers and suppliers with technical guidelines and specifications necessary for developing systems that comply with the Vanuatu Sales Monitoring System (VSMS) Regulation.

These guidelines are aligned with the broader framework established under the Tax Administration Act No. 37 of 2018, the Tax Administration Regulation Order No. 154 of 2019, and the Value Added Tax Act [CAP 247], in support of the Department of Customs and Inland Revenue's (DCRI) mandate to enhance tax compliance and transparency.

This Technical Guideline document defines:

- The conditions for obtaining accreditation from the Director of Customs and Inland Revenue for specific Electronic Fiscal Device (EFD) components – namely, Point of Sale (POS) systems and Electronic Sales Data Controllers (E-SDCs);
- The technical documentation that suppliers are required to submit when applying for the accreditation;
- The revocation of the accreditation for EFD components in case of improper operation or the use that is not in accordance with this Technical Guideline;
- The obligation of the Director to notify fiscalisation participants of any updates to the technical specifications through publicly accessible channels;
- The obligation of the Director to provide and maintain a test environment and the necessary tools for performing functional and qualitative testing of EFD components;
- Significant errors in the operation of EFD components
- The procedure for submitting fiscal data to VSMS
- Formatting of fiscal data submitted to the VSMS
- Security mechanisms
- Use of the Developer Portal
- Specification of the communication protocol

## 1.1 Glossary

- **Fiscalization** is a set of measures and procedures carried out by taxpayers and the DCIR to enable effective control of the turnover of goods and services through Electronic Fiscal Devices (EFD)
- **EFD** is an electronic fiscal device that is a hardware and/or software solution used by the taxpayers to issue fiscal invoices and transmit fiscal data to the Vanuatu Sales Monitoring System (VSMS), consisting of one Sales Data Controller and one POS, approved by the DCIR CEO, as well as a Secure Element issued by the DCIR.
- **VSMS – Vanuatu Sales Monitoring System** is a software application of the DCIR that receives all data from the Sales Data Controllers, allows authorized users to view specific data, monitors the operation of each EFD component from initiation to deactivation, and creates analyses and reports. In this document, the term VSMS is used to refer specifically to the accreditation environment (Sandbox) and should not be confused with the VSMS production used by taxpayers to issue fiscal invoices.
- **SDC – Sales Data Controller** is a hardware or software EFD component, accredited by the DCIR CEO, which exchanges data with the POS and Secure Element, analyzes turnover data, formats data into fiscal invoices, creates an electronic signature, forwards the fiscal data to the POS, stores turnover data, and transmits fiscal data to the VSMS.
- **POS** is a hardware or software EFD component, accredited by the DCIR CEO, which is used by the taxpayers to enter transaction data and to issue fiscal receipts
- **SE – Secure Element** is a hardware or software EFD component containing the taxpayer's electronic certificate. It is issued by DCIR and is used by the Sales Data Controller to digitally sign invoices and by the DCIR to prevent unauthorized use of fiscal data transmitted to the VSMS, as well as to preserve the integrity of the data.
- **Electronic Signature** is an encrypted digital code that identifies the taxpayer and confirms the integrity of the Sales Data Controller when transmitting data to the VSMS.
- **EFD supplier** is a company or entrepreneur that supplies the taxpayers with an accredited hardware or software EFD solution necessary for being compliant with VSMS regulations.
- **Business Location** is an enclosed or open space, self-service establishment, as well as any mobile place (vehicle, vessel, etc.) used for conducting business activities

(including part or several parts of one business space and/or business premises), as well as spaces that the taxpayer uses temporarily or occasionally to conduct business activities.

- **Payment** is the settlement of obligations for the performed turnover of goods or services, whether in cash or non-cash, or advance payment for future turnover of goods or services.
- **POS/SDC Developer** is a taxpayer responsible for the development of Point of Sale or Sales Data Controller software and is either a supplier or taxpayer.

## 2. Updating the Technical Guideline

DCIR is required to publish and update the Technical Guideline on its official website.

As per **Vanuatu Sales Monitoring System (VSMS) Regulation**, the Director of Customs and Inland Revenue may, in the case of improper operation or use of the EFD components (POS or E-SDC) that do not comply with the Technical Guideline, or in the event of changes to the Technical Guideline, revoke the accreditation for the use of the component(s). This decision will specify the deadline within which the delivery and use of the EFD component(s) must be suspended.

The decision to revoke the accreditation for the use of the EFD component(s) will be delivered electronically to the supplier.

## 3. Responsibilities of the DCIR CEO

The responsibilities of the Director of Customs and Inland Revenue, relating to the accreditation of EFD components, are defined in Parts 2 and 3 of the **Vanuatu Sales Monitoring System (VSMS) Regulation**.

## 4. Supplier Registration on the VSMS Accreditation Environment

By registering on the VSMS accreditation environment (Sandbox) via the Developer Portal, the supplier accepts the terms outlined in this guideline.

Registration is considered complete if it is carried out in the manner defined by the instructions for completing the registration in the VSMS accreditation environment. The registration includes the supplier's basic identification details.

## 5. Supplier Responsibilities as an Applicant for Accreditation

The supplier is obliged to actively participate in the accreditation process by providing additional information necessary for the completion of the accreditation process.

The supplier is also obligated to resolve any issues that arise during the EFD component review and to enable the DCIR to conduct the review in a timely manner.

## 6. Supplier Responsibilities as an Accredited EFD Supplier

The supplier whose EFD component (POS or E-SDC) has been approved by the Tax Administration is obligated to maintain the product in compliance with **Vanuatu Sales Monitoring System (VSMS) Regulation** and this Technical Guideline.

The DCIR will conduct inspections at the premises of the fiscalization taxpayers to verify the consistency of the Electronic Fiscal Device (EFD) components being used with the components that were accredited.

The supplier is required to promptly correct any identified errors that do not comply with the issued accreditation and the product specifications presented at the time the accreditation was granted by the DCIR CEO.

If accreditation for any POS or E-SDC is revoked, the DCIR will remove it from the list of accredited EFD components.

If accreditation is revoked, the supplier is required to immediately cease the further sale of the model or product for which the accreditation was previously issued. Furthermore, the accredited supplier is obligated to withdraw from the market all devices and software solutions for which the accreditation has been revoked if required by the DCIR CEO.



## 7. Accreditation Process

Each POS or E-SDC must undergo an approval process conducted by the DCIR.

The taxpayers are required to use only the Invoicing System and E-SDC models that have been approved by the DCIR. The accreditation process begins with the supplier's registration on the accreditation environment (Sandbox).

After the successful registration, and after the supplier has developed their POS or E-SDC product, the supplier submits an application for Technical Review. The application is submitted electronically and includes the accompanying documentation necessary for the Technical Review. All required documents must be in English.

Upon receiving the application for Technical Review, the DCIR takes steps to determine whether the POS or E-SDC meets the requirements for accreditation. The process follows the guidelines outlined in this document.

During the review process, the supplier must provide the DCIR with access to information and equipment if necessary, and offer any other type of assistance required by the DCIR to carry out the process.

The Technical and the subsequent Administrative Review are conducted by the DCIR Accreditation Team. After the Technical and Administrative Reviews are completed, the supplier receives electronic notification that the review has been successfully finalized.

Upon completion of the process, the DCIR CEO:

- Issues a decision approving or rejecting the use of POS or E-SDC in accordance with the procedure outlined in this guideline.
- Delivers a decision containing a report on the accreditation process and the accreditation ID of the EFD component.

After accrediting the POS or E-SDC, the DCIR publishes the details of the brand, model, and specifications on its website, along with the date when the EFD component was accredited.

The list of accredited EFD components and suppliers is publicly accessible through the DCIR website.

The DCIR may revoke the accreditation of a POS or E-SDC if it is determined that it does not comply with the Technical Guideline. In such cases, the DCIR will:

- Notify the supplier connected to the relevant EFD component that the accreditation has been revoked, including a deadline for ceasing the delivery and use<sup>1</sup> of the EFD component.
- Publish information on its website indicates that the accreditation for the use of that POS or E-SDC has been revoked.

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<sup>1</sup> Withdrawing of the EFD component can be requested by DCIR in case its accreditation has been revoked, and based on the assessment of the risk it poses on the taxpayers' ability to remain compliant with the EFD Regulation.

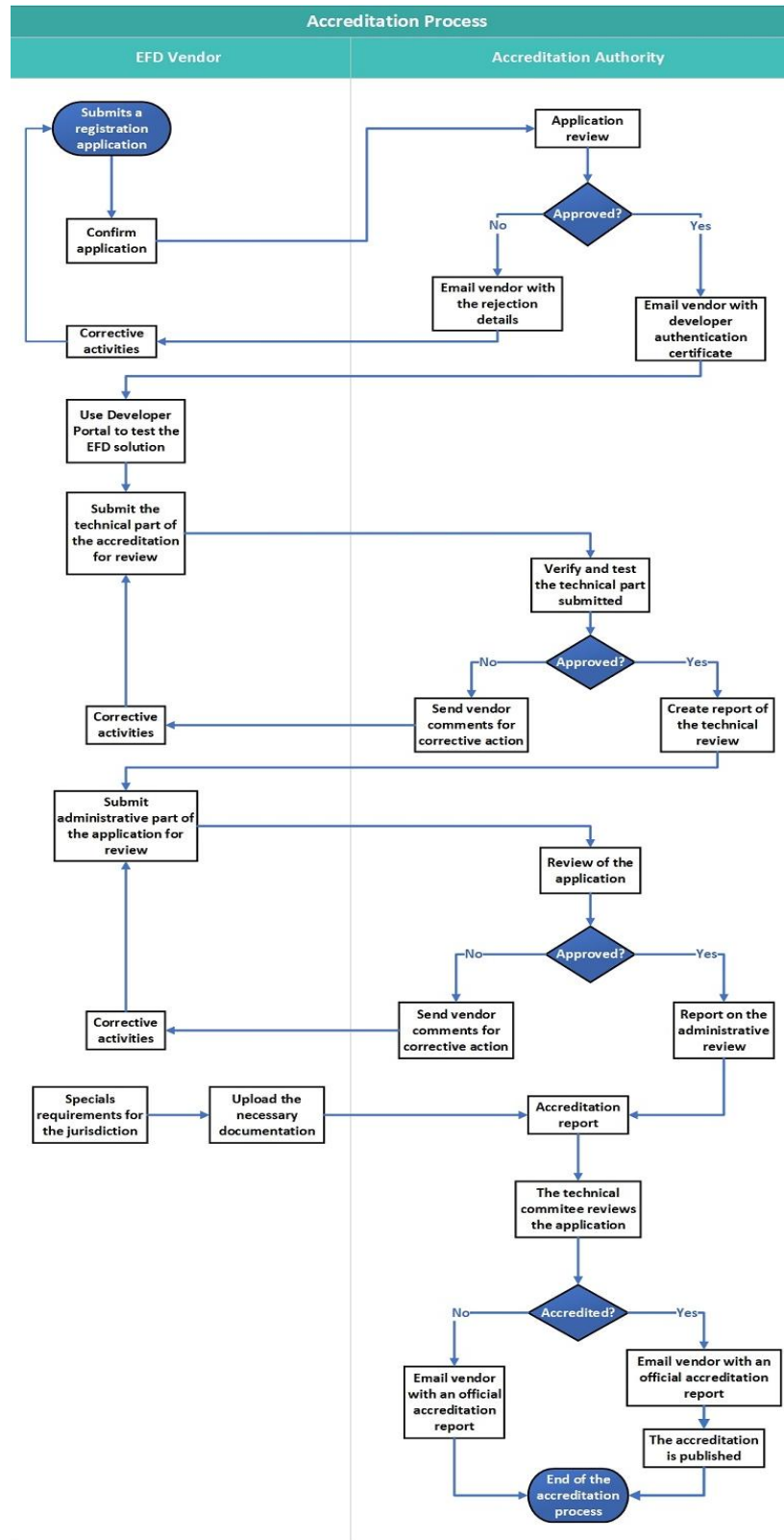


Figure 1 - Accreditation process flowchart

## 7.1 Accreditation Environment

All interested suppliers have access to the accreditation environment (Sandbox). The accreditation environment provides tools for testing and applying for accreditation of EFD components. The supplier receives electronic notifications regarding any changes in the status of their applications for accreditation.

Suppliers are provided with clear technical and other instructions to ensure compliance with all relevant fiscalization regulations. Each supplier can obtain accreditation for multiple EFD solutions. For each accreditation, the supplier must submit a self-assessment<sup>2</sup> checklist. E-SDC suppliers have access to an automated testing tool to verify whether the E-SDC complies with the published protocols.

The accreditation environment allows POS and E-SDC suppliers to request and obtain the secure element (SE) used for testing purposes.

Upon initiating an application for accreditation, each E-SDC is automatically assigned a unique Machine Registration Code (MRC).

All technical documentation required by suppliers for programming the operation of EFD components is available at the following link:

**<https://tap.sandbox.taxcore.online/help>**

## 7.2 Supplier Applies for Registration on the Accreditation Environment

This process involves EFD suppliers submitting their initial application for Sandbox registration. As part of the application, the supplier provides company and contact information.

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<sup>2</sup> Self-assessment is the process by which an applicant critically evaluates their own application against the specified EFD technical requirements and EFD guidelines. It ensures that all necessary information, documentation, and evidence are complete, accurate, and in compliance with the criteria outlined by the technical reviewer.

Applicants are expected to thoroughly review their submissions to identify and address any gaps or deficiencies before submitting for technical review. Submitting an incomplete or non-compliant application may result in delays or rejection of the application.

By conducting a thorough self-assessment, applicants demonstrate readiness and increase the likelihood of a successful review process.

### **Prerequisites**

N/A

### **Expected result**

The initial application for registration is recorded in VSMS.

### **Step-by-step**

1. An EFD supplier completes the application form
2. The application appears in the VSMS with the status **Registration Unconfirmed**
3. An automatic email response is sent to the email address provided by the supplier

### **Consideration points**

The supplier must provide valid and legitimate information about their company and contact person.

At this point, the application still has to be confirmed by the supplier.

## **7.3 Supplier Confirms the Application for Registration**

This process involves EFD suppliers confirming their application for registration to the Sandbox environment.

### **Prerequisites**

Before suppliers can confirm the application, suppliers have to submit their initial application with the company and contact information.

### **Expected result**

After suppliers confirm their application, it can be reviewed by DCIR.

### Step-by-step

1. After submitting the initial application, a supplier receives an automatic email response from the VSMS. The email includes a designated link for confirming the application.
2. The supplier clicks on the designated link to confirm their application.
3. The supplier's registration status changes to **Registration Submitted**.

## 7.4 DCIR Reviews the Application for Registration

This process involves reviewing the information provided by EFD suppliers when submitting their application to register for the Sandbox environment.

### Prerequisites

Suppliers have to confirm their applications before they can be reviewed.

### Expected result

After a supplier's application is reviewed, it will be approved or rejected. Depending on that outcome, the supplier can either start using the Developer Portal (approved) or can amend and resubmit the application (rejected).

### Step-by-step

1. DCIR officer identifies applications with the status **Registration Submitted**.
2. Based on the review conclusions, DCIR decides whether to approve or reject the application.
3. If the application is approved, it receives the status **Registration Approved**. However, if it is rejected, it receives the status **Registration Rejected**.

## 7.5 Supplier Receives Developer Certificates

This process involves suppliers receiving their developer certificates which grant them access to the Developer Portal.

### **Prerequisites**

Supplier application for registration has to be approved before they can receive their developer certificates.

### **Expected result**

After suppliers receive their certificates, they can start using the Developer Portal and later apply for accreditation.

### **Step-by-step**

1. DCIR approves a supplier's application for registration to the Sandbox environment.
2. An email is automatically generated and sent to the contact email address provided by the supplier. It contains all the certificates necessary for accessing and using the Developer Portal.

## 7.6 Supplier Applies for Technical Review

When suppliers estimate that the development of their POS or E-SDC solution is completed, they can apply for Technical Review.

**Note:** The Accreditation Environment (sandbox.online) is a shared platform used by multiple jurisdictions for EFD integration and testing. The technical review for a specific product version is performed only once, while administrative review is performed separately for each jurisdiction. This allows suppliers to apply for multiple administrative reviews after a single technical review, provided the solution remains unchanged and fully compliant with the current technical specifications.

## Prerequisites

Before the application can be submitted, suppliers need to answer all the required questions in the technical part checklist on the Developer Portal.

## Expected result

After the application is submitted, the DCIR can begin the technical review process.

## Step-by-step

1. A supplier creates a new application via the Developer Portal
2. The application automatically receives the initial status - **Technical Preparation**
3. The supplier answers all required questions from the technical review checklist and submits the application
4. The answers are submitted, and the application is pending a technical review outcome
5. The application status changes to **Technical Submitted**

### 7.6.1 POS Technical Review

Technical Details	
Q1. Accreditation Type: Transferable or Non-Transferable	
Q2: Contact person first and last name	
Enclosed Documentation	<i>Please provide complete and up to date documentation for your product</i>
Q1: Product Description (commercial material i.e. brochure, website, etc.)	
Q2: Product User Manual	
Q3: Product Installation Guide	
Q4: Product Configuration Manual	




<b>Items Required for manual testing</b>	<i>In case a Technical Reviewer requires to test your POS in more detail, can you provide the following: (hardware and supplies)</i>
Q1: POS specimen prepared for examination	
Q2: All necessary hardware and cables required for installing POS	
Q3: Printing paper compatible with your POS specimen	
<b>POS Operational Functions</b>	<i>Please select all supported functions, and document them in the User manual Document Reference – where can reviewers find this information in your documentation</i>
Q1: Accepts commands from the operator	<i>Optional</i>
Q2: Upon operation start, the POS and E-SDC or V-SDC are mutually authenticated	
Q3: Supports the ability to remove selected items before issuing the fiscal invoice (Void Function Enabled)	<i>Optional</i>
Q4: Supports the ability to apply a discount on a selected item (Discount Function Enabled)	<i>Optional</i>
Q5: In the case of hardware POS, the product must clearly display the following information: Manufacturer Name, Serial Number, Software Version, Hardware Version (stickers with information about the voltage, amperage, etc.)	
Q6: In the case of software POS, the product must enable easy access to the following information: Manufacturer Name, Serial Number and Software Version	
Q7: POS must register all payment types as documented in the Technical Instructions for EFD Suppliers	
Q8: POS supports multiple payment types on the same invoice, i.e. splitting the payment between multiple payment types	
Q9: If the POS is connected to other devices (e.g. barcode reader, scale...), this must not interfere with the standard POS operations	
Q10: POS must issue a fiscal invoice in printed or electronic form	
Q11: POS supports entering Global Trade Item Number (GTIN)	

Q12: When issuing Refund and Copy invoices, the POS mandates entering a Reference Number	
Q13: When issuing Normal Sale invoices connected to Advance or Proforma invoices, the POS enables entering a Reference Number	
Q14: When communicating with an E-SDC, the POS uses HTTP protocol as documented in the Technical Instructions for EFD Suppliers	
Q15: When communicating with a V-SDC, the POS uses HTTPS protocol as documented in the Technical Instructions for EFD Suppliers	
Q16: Upon request, the POS provides a list of all issued invoices with an option to search for specific invoices (electronic journal)	
Q17: POS supports entering transaction data via files containing an article ID, price, quantity and all other necessary information	
<b>PLU – Database Control</b>	<i>PLU = "price lookup" term refers to a set of information related to one item including: GTIN, item name, price, tax rate and quantity</i>
Q1: New product or service can be inserted/configured by user	
Q2: POS user can select product/service quantity when issuing an invoice	
Q3: POS user can change product/service price per item	
Q4: During price lookup, the POS rounds the product/service price to a minimum of two decimals (round down if is less than 5, round up if it is equal or greater than 5)	
Q5: Product/service can be selected by name or scanning a GTIN barcode	
Q6: POS supports importing and exporting a catalog of products/services	
<b>Tax Rates</b>	<i>The tax rate is the ratio (usually expressed as a percentage) at which a business or person is taxed Document Reference – where can reviewers find this information in your documentation</i>
Q1: POS receives tax rates from an SDC or TaxCore, as part of the configuration parameters	

Q2: POS prints a label indicating the type of tax, together with the tax value (for example, A =15%, E = 9%, F = 0%, P = 0.25)	
Q3: POS supports enough labels for the existing market needs, with a possibility of an increase in the future	
Q4: POS displays tax rates on demand	
Q5: POS rounds the value of tax to a minimum of two decimals (round down if is less than 5, round up if it is equal or greater than 5)	
Q5: POS never uses any other tax rates except the ones received from E-SDC or V-SDC	
<b>Fiscal invoice Distribution</b>	<i>Please select all supported distribution types Document Reference – where can reviewers find this information in your documentation</i>
Q1: Paper	
Q2: Electronic (e-mail, SMS, chat platforms or anything alike)	
Q3: Other	
<b>Textual Representation of Fiscal Invoice</b>	<p><i>All fields are mandatory, make sure you implement all segments.</i></p> <p><i>Images of fiscal invoice components in these instructions are just typical examples. You are free to choose any visual design of the invoice, as long as it has ALL the components of a fiscal invoice, as described below.</i></p> <p><i>You can use the space above and below the fiscal invoice (above the title line Fiscal Invoice and below the title line End of Fiscal Invoice) to additionally customize the look of your invoice.</i></p>
Q1: Does the invoice begin with a <b>Title line</b> ? It marks the beginning of the fiscal part of an invoice.	===== FISCAL INVOICE =====
Q2: Does the invoice display <b>Header data</b> ? It is provided by V-SDC or E-SDC during fiscalization of the invoice and returned to POS as part of the <i>InvoiceFiscalizationResult</i> .	<p>502579006 Super Electrons Shop No1 2 Woodstand Road Suva</p>
Q3: Does the invoice display <b>Cashier's identification</b> ? Local regulations might mandate POS to send particular data instead of the cashier's name, like Employee ID or some other information, that uniquely identifies the POS cashier.	<p>Cashier: Admin</p>

Q4: Does the invoice display <b>Buyer's Identification (TIN)</b> ? It is mandatory only in the cases of invoice cancelation and B2B transaction. In those case, it must be printed on the invoice. Buyer Cost Center is used only on B2B transactions but is optional and reserved for further use.	<div>Buyer:502579006</div> <div>Buyer Cost Center:XDE24VT</div>								
Q5: Can the invoice display <b>POS Number</b> , representing the combination of the accreditation number/product version of the accredited POS, on all invoice and transaction types? Can the invoice optionally display <b>POS Time</b> ?	<div>POS Number:ASDF238/1.2</div> <div>POS Time:02/06/2024 5:53:45 PM</div>								
Q6: Does the invoice display <b>Reference (Document) Number</b> ? It is mandatory only for Refund or Copy invoice types. In that case, Ref no must be printed on the invoice, containing SDC Invoice No of the original referenced invoice, in format <i>RequestedBy-SignedBy-OrdinalNumber</i> . For any other invoice/transaction type (for example, Normal Sale invoice referencing to Proforma Sale invoice) this field is optional. Does the invoice display the <b>Reference Time</b> as a display of the time (SDC time) of issuing the invoice referenced by the reference number? This field is always optional.	<div>Ref No:7A23F4D9-E377B30A-150492</div> <div>Ref Time:01/06/2024 2:24:13 PM</div>								
Q7: Does the invoice display <b>Invoice and transaction type</b> ? Normal Sale and Normal Refund are the most common types.	<div>----- NORMAL-SALE -----</div>								
Q8: Does the invoice display <b>Items</b> ? The List of items contains mandatory fields such as: Item name and label, Item price, Item quantity, and Total price for the item. It also displays GTIN (if available)	<div>Items</div> <div>=====</div> <table><tr><th>Name</th><th>Price</th><th>Qty.</th><th>Total</th></tr><tr><td>Samsung phone (A)</td><td>800,00</td><td>1</td><td>800.00</td></tr></table>	Name	Price	Qty.	Total	Samsung phone (A)	800,00	1	800.00
Name	Price	Qty.	Total						
Samsung phone (A)	800,00	1	800.00						
Q9: Does the invoice implement and display <b>Total Purchase, Tax items and Total Tax</b> ? These are calculated by V-SDC or E-SDC during fiscalization of the invoice and are returned to POS as a part of the response. Also does the invoice display the <b>Payment Method</b> : Cash, Card, Check, Wire Transfer, Voucher, Mobile Money, or Other?	<div>Total:800.00</div> <div>Cash:800.00</div> <div>=====</div> <table><tr><th>Label</th><th>Name</th><th>Rate %</th><th>Tax</th></tr><tr><td>A</td><td>VAT</td><td>15.00</td><td>104,35</td></tr></table> <div>-----</div> <div>Total Tax:104,35</div>	Label	Name	Rate %	Tax	A	VAT	15.00	104,35
Label	Name	Rate %	Tax						
A	VAT	15.00	104,35						
Q10: Does the invoice display the message <b>THIS IS NOT A FISCAL INVOICE</b> on invoice types Proforma, Copy and Training? This message is mandatory for the listed invoice types and must be written using a font size at least twice bigger than the size used to display the rest of the invoice information.	<div>=====</div> <div>THIS IS NOT A FISCAL INVOICE</div> <div>=====</div>								

<p>Q11: Does the invoice implement and display <b>SDC fiscal Metadata</b>? These are added to the invoice during its fiscalization. <b>SDC Invoice No</b> - a combination of <i>RequestedBy-SignedBy-Ordinal Invoice Number</i> (for example, 7AF4D923-E3B30A31-234) - is a system-wide unique identification of each fiscal invoice. <b>SDC Time</b> is the official date and time relevant to the tax calculation and reporting. <b>Invoice Counter</b> is generated by V-SDC or E-SDC</p>	<pre>===== SDC Time:          02/06/2024  5:53:48 PM SDC No:            7AF234D9-E377B30A-150493 Invoice Counter:   143027/150493NS =====</pre>
<p>Q12: Does the invoice Implement and display a scannable <b>QR Code</b>? It contains Invoice verification URL. QR Code also contains Internal data and digital signature used for invoice verification. Invoice is verifiable by the customer immediately after fiscalization. In case the invoice is delivered as an electronic document (email), QR Code shall be substituted with Invoice verification URL in (clickable) hyperlink format. <b>Important:</b> Minimum QR Code size is 42x42mm.</p>	
<p>Q13: Does the Invoice display ending <b>Title line</b>? It marks the ending of an invoice, anything printed afterward will not be considered a part of the invoice.</p>	<pre>===== END OF FISCAL INVOICE =====</pre>
<b>POS Samples</b>	<p><i>Accreditation is performed individually for each sample provided. Provided samples must have a QR code that is scannable by a reviewer</i></p>
Q1: Normal Sale with buyer identification	
Q2: Normal Refund with buyer identification	
Q3: Advance Sale with buyer identification	
Q4: Advance Refund with buyer identification	
Q5: Normal Sale	
Q6: Normal Refund	
Q7: Copy Sale	
Q8: Copy Refund	
Q9: Proforma Sale	
Q10: Proforma Refund	

Q11: Training Sale	
Q12: Training Refund	
Q13: Advance Sale	
Q14: Advance Refund	

## 7.6.2 E-SDC Technical Review

<b>Technical Details</b>	
Q1. Accreditation Type: Transferable or Non-Transferable	
Q2: Contact person first and last name	
<b>Enclosed Documentation</b>	<i>Please provide complete and up to date documentation for your product</i>
Q1: Product Description (commercial material i.e. brochure, website, etc.)	
Q2: User manual for the operator (cashier or shopkeeper), explaining normal operations in detail as well as local and remote audit instructions	
Q3: Installation guide containing installation instructions for the technicians performing the installation and integration of an E-SDC device or software at a sales point (POS)	
<b>E-SDC Interface display options</b>	<i>E-SDC has appropriate way to show status, smart card information and E-SDC processes as per the Technical Instructions under the section “Notifications”</i>
Q1: LED indicator light	
Q2: Display screen	
Q3: Pop-up notification	
Q4: Other	
<b>Items Required for manual testing</b>	<i>E-SDC Specimen is required for Technical reviewer to examine it in greater detail (Hardware and supplies)</i>
Q1: E-SDC Specimen prepared for examination (If software base please provide a download link in textbox)	
Q2: All necessary hardware and cables required for installing E-SDC (if applicable)	

Q3: E-SDC must have a way of connecting to Secure Element (integrated, external, etc...)	
Q4: Licences prepared for the activation of the product (in case of a software version of E-SDC)	
<b>Visual verification</b>	<i>E-SDC must have visual markings indicating: Manufacturer, Serial Number, Software Version, Hardware Version</i>
Q1: In case the E-SDC is <b>hardware</b> based, it must have visible markings indicated on the device displaying Manufacturer, Serial Number, Software and Hardware version (rating label)	
Q2: In case the E-SDC is <b>software</b> based, it must have easily accessible information about Manufacturer, Serial Number and Software version	
<b>E-SDC Operational Functions</b>	<i>Please confirm that all operational functions of E-SDC match <b>Technical Instructions for E-SDC developers</b> and are documented in the user manual</i>
Q1: E-SDC is able to generate an invoice without Internet connection	
Q2: E-SDC relies on a Secure Element to sign invoices and safeguard internal data	
Q3: E-SDC authenticates itself with a valid Digital Certificate (stored in the PKI applet of the Secure Element) when requesting an authentication token from the TaxCore.API	
Q4: E-SDC uses an authentication token when calling the TaxCore.API web services	
Q5: E-SDC processes all commands received from the TaxCore.API	
Q6: E-SDC has in its documentation the estimated number of invoices for which the data can be stored in the E-SDC's internal memory while operating offline	
Q7: E-SDC is constructed so that it can operate normally while registering transactions and sending audit data at the same time to TaxCore.API	
Q8: E-SDC obtains a tax identification number (TIN) from the Secure Element	
Q9: E-SDC obtains a UID from the Secure Element	
Q10: E-SDC obtains a Company name from the Secure Element	

Q11: E-SDC obtains a Store name from the Secure Element	
Q12: E-SDC obtains an Address from the Secure Element	
Q13: E-SDC obtains a District from the Secure Element	
Q14: E-SDC provides a signal, via its user interface, of its current status and whether it is functioning or not	
Q15: E-SDC memory is such that it does not need electrical power for preserving stored data	
Q16: E-SDC calculates tax amounts based on tax labels in invoice request from POS	
Q17: E-SDC receives (online and manually) tax groups via Tax Rates Command during the Initialization process or if taxes are changed. This command also contains the specific date and time from which taxes shall be applied	
Q18: E- SDC does not overwrite or erase audit packages unless it is approved by proof of audit (POA)	
Q19: E-SDC submits a proof of audit (POA), generated by the TaxCore.API, to the Secure Element as soon as the E-SDC receives it	
Q20: E-SDC functions do not delay normal POS operations so that it affects user comfort	
Q21: E-SDC requires a proof of audit (POA) before clearing its memory	
Q22: When smart cards are switched, E-SDC does not stop the process of remote or local audit	
Q23: Audited fiscal data must be formatted as explained in <b>Technical Instructions for E-SDC developers</b>	
Q24: E-SDC processes all commands received from TaxCore in consecutive order	



<b>Real-Time Clock (RTC)</b>	<p><i>E-SDC must be provided with a real-time clock that shows the date and time (including year, month, day, hour, minute, second) of a jurisdiction in which it operates. Adjustment of the real-time clock accuracy is mandatory via the NTP server (at least once every 48h).</i></p> <p><i>The manufacturer shall provide and document a simple way to check and keep date and time synchronized on the E-SDC</i></p>
Q1: E-SDC real-time clock should not differ by more than 3 minutes maximum per year	
Q2: E-SDC must be able to update the URL of the time server used to keep the local clock synchronized	
Q3: In case E-SDC is application-based, or it is unable to incorporate a real-time clock, an adequate alternative solution must be provided and thoroughly documented	
<b>E-SDC Logging</b>	<p><i>E-SDC must keep a log of required errors for the purpose of investigation</i></p>
Q1. E-SDC keeps a log of all required error events, as specified in chapter “ <b>E-SDC Logging</b> ” of the <b>Technical Instructions for E-SDC developers</b>	
Q2. E-SDC logs every error chronologically by local date and time (exact hour and minute)	
Q3. E-SDC log is available for easy export (download, USB flash drive...) and presented in a human-readable format	
Q4. E-SDC implements the log as a “ <b>rolling log</b> ” which covers at least the last 30 days	
Q5. E-SDC log does not impact the storage dedicated for keeping signed invoices	
<b>Audit</b>	<p><i>An audit is a process of sequential transferring of audit packages from an E-SDC to the TaxCore.API and handling the response generated by the TaxCore.API for the specific device.</i></p>
Q1: E-SDC exports data for TaxCore.API in two manners: Local Audit and Remote Audit	
Q2: All data is encrypted using AES-256 with Encryption Key as per <b>Technical Instructions for E-SDC developers</b>	
Q3: E-SDC creates the same file format for both local and remote audit	

Q4: If audit is required, E-SDC displays that information in field <b>auditRequired</b> , as specified in chapter “ <b>Get Status Command</b> ” of the <b>Technical Instructions for E-SDC developers</b>	
Q5: E-SDC communicates with TaxCore.API server by executing received commands in the manner described in <b>Technical Instructions for E-SDC developers</b>	
Q6: JSON file with commands must be named after the secure component UID, as described in “ <b>E-SDC Executes Commands Received via SD Card or USB Drive</b> ” of the <b>Technical Instructions for E-SDC developers</b>	
Q7: E-SDC stores audit package locally before sending response data to POS	
<b>Local Audit</b>	<i>Performed when E-SDC does not have an internet connection</i>
Q1: E-SDC must export audit data to a storage device (USB, Micro SD, etc...) in the prescribed format	
Q2: All files are stored in the subfolder named after the secure component UID, as described in “ <b>E-SDC Stores Audit Files on SD Card or USB Drive</b> ” of the <b>Technical Instructions for E-SDC developers</b> . In case that folder does not exist, E-SDC must create it.	
Q3: The subfolder named after the secure component UID consists of one {UID}.arp file containing the result of the invocation of <i>Begin Audit APDU command</i> and one or more audit package files named using the following convention: {UID}-{UID}-{Ordinal Number}.json	
Q4: E-SDC displays proper notification when local audit is started, in progress and completed	
Q5: E-SDC must execute the <b>Proof-of-Audit command</b> if it exists on the external storage device	
<b>Remote Audit</b>	<i>Performed when E-SDC has an internet connection</i>
Q1: Remote audit server protocol is implemented as per specification defined in <b>Technical Instructions for E-SDC developers</b>	
Q2: E-SDC sends previously not sent audit packages when Remote Audit is performed	

Q3: E-SDC continuously sends audit packages (performs remote audit) whenever audit data and Internet are available	
Q4: E-SDC keeps audit data locally until a Proof of Audit (PoA) has been received from the TaxCore.API	
Q5: E-SDC initiates Proof of Audit (PoA) periodically. The period between starting two Proof of Audit cycles must be at least 5 minutes	
<b>Persistence of Audit Packages and Invoice Processing</b>	
Q1: E-SDC receives and processes invoice request data from POS	
Q2: E-SDC verifies data structure of the invoice request	
Q3: E-SDC calculates taxes based on the currently active tax rates	
Q4: E-SDC rounds all amounts to 4 decimal places, using the half-round up method	
Q5: E-SDC sends the invoice data to the Secure Element for fiscalization, providing current date/time and PIN code	
Q6: E-SDC receives signed invoice from the Secure Element	
Q7: E-SDC produces a journal file and generates a verification URL	
Q8: E-SDC sends response data to POS	
Q9: E-SDC must display Errors in proper format as described in <b>Technical Instructions for E-SDC developers</b> . Example: Error 1300 “Smart Card is not present” when a smart card is not inserted	
<b>Digital Signatures</b>	<i>Digital signatures are used for verifying the validity of an invoice</i>
Q1: E-SDC submits Audit data ( <b>Technical Instructions for E-SDC developers</b> ) to the TaxCore for each invoice processed of types N - normal, A – advance, C - copy, T - training and P - proforma	
Q2: E-SDC creates a unique URL for generating a QR code	
Q3: Invoice signature provides an option for verifying invoice data integrity and authenticity in accordance with specifications in <b>Technical Instructions for E-SDC developers</b>	

<b>Prohibited Functions</b>	<i>Prohibited functions must be acknowledged and documented in the User manual</i>
Q1: In case of error, E-SDC does not send any other response than the one corresponding to the error code prescribed in the <b>Technical Instructions for E-SDC developers</b> . However, if any manufacturer specific error is added, it will be permitted only if it is clearly specified in the User manual	
Q2: E-SDC does not accept and process invoice information from POS containing tax label that differs from the ones which are saved as parameters	
Q3: E-SDC does not allow changing the parameters in communication protocol as described in <b>Technical Instructions for E-SDC developers</b>	
Q4: E-SDC does not store the Secure Element's PIN code except in the working memory. Once the E-SDC is restarted, the cashier will be required to enter the PIN code again.	
<b>SDC Analyzer results</b>	<i>List of completed SDC-Analyzer Tests</i>

## 7.7 DCIR Performs Technical Review

Technical Review is the process that confirms that the applicant's device or application is built according to the published technical documentation.

**Note:** The Accreditation Environment (sandbox.online) is a shared platform used by multiple jurisdictions for EFD integration and testing. The technical review for a specific product version is performed only once, while the administrative review is performed separately for each jurisdiction. This allows suppliers to apply for multiple administrative reviews after a single technical review, provided the solution remains unchanged and fully compliant with the current technical specifications.

### Prerequisites

An applicant needs to submit the official application by completing the self-assessment checklist on the Developer Portal before the DCIR can begin the process of reviewing the EFD component.

## Expected result

If the Technical Review outcome is positive, the application moves on to the Administrative Review.

## Step-by-step

1. The application for Technical Review arrives at the VSMS system
2. The DCIR starts checking and testing the provided answers and samples to determine the level of compliance - application status changes to **Under Technical Test**
3. If the review is positive, the technical review report is generated and the application is ready for the Administrative Review - application status changes to **Technical Approved**
4. Otherwise, the application is rejected, and the developer receives an electronic notification with instructions on what needs to be amended.

## Consideration points

Applicants are expected to follow the submission guidelines prescribed by the relevant jurisdiction.

During the Technical Review, a reviewer can determine that some answer(s) are not clear enough or up to the prescribed standards. In that case, the applicant will be asked to make amendments to the answers identified as problematic and resubmit the application (statuses **Technical Amendments Required** and **Technical Amendments Submitted**).

## 7.8 Supplier Applies for Administrative Review

After successfully passing the Technical Review, a supplier can apply for the administrative review of their POS or E-SDC.

## Prerequisites

Before the application can be submitted, suppliers need to answer all the required questions in the administrative part checklist on the Developer Portal.

## Expected result

After the application is submitted, the DCIR can begin the administrative review process.

## Step-by-step

1. A supplier initiates the administrative part of the accreditation via the Developer Portal
2. The application automatically receives the status - **Administrative Preparation**
3. The supplier answers all required questions from the administrative review checklist and submits the application for review
4. The answers are submitted, and the application is pending administrative review outcome
5. The application status changes to **Administrative Submitted**

### 7.8.1 POS Administrative Review

Partners-Resellers	<i>In case you are authorized to redistribute software/hardware please fill in the fields</i>
Q1: Are you Partner or Reseller?	
Q2: Are you authorized to modify or customize your partner's software?	
Q3: If you are authorized, please submit the proof of authorization.	
Type of POS	<i>Please select all types of POS you wish to accredit</i>
Q1: Electronic cash register (ECR)	
Q2: Computerised Point of Sale system (POS)	
Q3: Application store product (App)	
Q4: Electronic funds transfer at Point of Sale (EFTPOS)	

Q5: Self-service Point of Sale (vending machine)	
Q6: Module (part) of an enterprise resource planning system (ERP)	
Q7: Other	
<b>Installation of POS</b>	<i>Please select how are you going to deliver POS Installation to clients</i>
Q1: On taxpayer's business premises	
Q2: Via the Internet (cloud service)	
Q3: Self-installation by the taxpayer	
Q4: Other	
<b>Supported SDC Types</b>	<i>Please select all SDC types supported by your product</i>
Q1: E-SDC	
Q2: V-SDC using a smart card	
Q3: V-SDC using a digital certificate in file format	
Q4: Integrated POS and ESDC into one product (one manufacturer)	
<b>Connection Type to SDC</b>	<i>Please select connection types supported by your product</i>
Q1: Wireless connection (Wi-Fi)	
Q2: Mobile network	
Q3: Ethernet / IP (HTTP Protocol)	
Q4: Other	
<b>Supported Operating Systems</b>	<i>Please select operating systems your POS is compatible with</i>
Q1: Windows	
Q2: Linux	
Q3: Android	
Q4: iOS	
Q5: macOS	
Q6: Embedded	
Q7: Other	

<b>Prohibited functions</b>	<i>Prohibited functions must be acknowledged and documented in the User manual Document Reference – where can reviewers find this information in your documentation</i>
Q1: The POS must not be able to issue an invoice if not connected to an SDC	
Q2: The POS must not omit nor edit any information received as invoice response from an SDC	
Q3: It is not possible to register a sales amount without issuing a fiscal invoice	
Q4: Header of fiscal invoice (identification of issuer) must not omit any data returned by SDC	
<b>Printing</b>	<i>Please select all supported fiscal invoice sizes for printing Document Reference – where can reviewers find this information in your documentation</i>
Q1: Paper roll width up to 57mm	
Q2: Paper roll width 57mm – 80mm	
Q3: A4 size	
Q4: Other	
<b>Supported Printers</b>	<i>Please select all supported printers</i>
Q1: External printer device connected to the POS	
Q2: Printer as an integral part of the POS	
Q3: Other	
<b>Administrative Operational Functions</b>	
<p>Q1: Can the POS create a daily report upon the user's request? The daily report should minimally include the following:</p> <ul style="list-style-type: none"> <li>• Number of fiscalized invoices per invoice and transaction type</li> <li>• Total sale amount (only for Normal and Advance type invoices)</li> <li>• Total refund amount (only for Normal and Advance type invoices)</li> <li>• Total amounts per payment type</li> </ul>	
Q2: Does POS support cancelling issued invoices as described in section <a href="#">Cancellation of a Fiscal Invoice</a> ?	



## 7.8.2 E-SDC Administrative Review

<b>Partners-Resellers</b>	<i>In case you are authorized to redistribute software/hardware please fill in the fields</i>
Q1: Are you Partner or Reseller?	
Q2: Are you authorized to modify or customize your partner's software?	
Q3: If you are authorized, please submit the proof of authorization.	
<b>Type of E-SDC</b>	<i>Please select E-SDC type</i>
Q1: External Sales Data Controller (Hardware based)	
Q2: External Sales Data Controller (Software based)	
Q3: Internal E-SDC (POS and E-SDC Combined)	
Q4: Other	
<b>Installation of E-SDC</b>	<i>Please select how are you going to provide E-SDC installation to clients</i>
Q1: On taxpayer's business premises	
Q2: Via the Internet (cloud service)	
Q3: Self-installation by the taxpayer	
Q3: Other	
<b>E-SDC Connection types</b>	<i>Please select all applicable E-SDC connection types to POS</i>
Q1: Wireless connection (Wi-Fi)	
Q2: Ethernet / IP (HTTP Protocol)	
Q3: Other	
<b>Supported Operating Systems</b>	<i>Please select operating systems which your E-SDC is compatible with</i>
Q1: Windows	
Q2: Linux	
Q3: Android	
Q4: IOS	
Q5: macOS	
Q6: Embedded	
Q7: Other	

## 7.9 DCIR Performs Administrative Review

Administrative review is the verification process of whether an applicant has answered all checklist questions specific to that tax jurisdiction.

### Prerequisites

The applicant needs to pass the technical review before the DCIR can perform the administrative review.

### Expected result

If the administrative review is positive, the applicant receives electronic notification of the approval. The application is forwarded to the DCIR CEO for final confirmation before the applicant becomes accredited.

On the other hand, if the Administrative Reviewer determines that some components are missing or incomplete, the applicant will receive an electronic notification with instructions on what needs to be amended.

### Step-by-step

1. EFD Supplier initiates the administrative review by answering the questions from the checklist and submitting the answers.
2. The Administrative Reviewer reviews the application and verifies whether the applicant has included all the necessary components - application status changes to **Under Administrative Review**.
3. If the review is positive, the applicant receives electronic notification of the approval - application status changes to **Approved**.
4. The application is forwarded to the DCIR CEO together with an accreditation report.
5. Otherwise, the Administrative Reviewer notifies the applicant about the necessary steps for amending the application.

### **Consideration points**

During the Administrative Review, a reviewer can determine that some answer(s) are not clear enough or up to the prescribed standards. In that case, the applicant will be asked to make amendments to the answers identified as problematic and resubmit the application (statuses **Administrative Amendments Required** and **Administrative Amendments Submitted**).

## **7.10 Publish Accreditation Report**

When the supplier successfully passes both the Technical and Administrative Review, the reviewers need to generate an accreditation report which is forwarded to the DCIR CEO.

### **Prerequisites**

The application has to pass both the Technical and the Administrative Review before the accreditation report is generated.

### **Expected result**

The report summarizes the findings of both reviews and the DCIR CEO can later use it as an official recommendation to accredit a specific POS or E-SDC solution.

### **Step-by-step**

1. Reviewers generate the report by including the specific designation of the solution type, model or version.
2. The report is sent to the DCIR CEO for final review and confirmation.

## 7.11 DCIR CEO Grants Accreditation

The process of granting accreditation for an EFD component involves performing one final review of the accreditation report and other required documents and deciding whether to accredit a POS or E-SDC solution. Only the DCIR CEO has the authority to make this decision.

### Prerequisites

Before the DCIR CEO can grant accreditation, the DCIR must generate an Accreditation Report which shows that the application has passed both technical and administrative reviews.

### Expected result

After accreditation is granted, the applicant becomes an accredited supplier and is placed on the VSMS list of accredited suppliers.

### Step-by-step

1. The DCIR CEO reviews the accreditation report and decides whether to grant accreditation to the applicant
2. If the decision is positive, the supplier receives a written notification and the accredited product details are published on the DCIR website
3. The accreditation status of the POS/E-SDC solution changes to **Accredited**.
4. If the decision is negative, the applicant receives a notification and a copy of the official Accreditation Report

### Consideration points

The product details (brand, model, specification) must be published on the VSMS list of accredited products without delay so that taxpayers can take it into consideration when choosing the best EFD solution for their needs.

NOTE: Information provided by the supplier in the administrative part of the accreditation process can be made publicly available by DCIR as part of the list of accredited EFD components.

## 8. Updating Accredited EFD components

Changes made to a product that alters the product's functionality or appearance of issued invoices must be reported through the accreditation environment. In such cases, the supplier must submit a new application for the accreditation, updating the hardware and/or software version of the product. The product will then undergo the accreditation process again, with the necessary samples provided for evaluation.

## 9. Inspection and Revocation of Accreditation

The DCIR will conduct inspections at the premises of taxpayers to verify whether the accredited EFD components that are used are in compliance with **Vanuatu Sales Monitoring System (VSMS) Regulation** and this Technical Guideline, as well as to verify the consistency of the components that were accredited.

The Tax Administration may revoke the accreditation for any POS or E-SDC model if any of the following situations occur:

- The supplier fails to correct identified errors within the specified period.
- The supplier does not adapt the product or solution following changes to laws, bylaws or applicable guidelines issued by the DCIR.
- It is determined that the product used by a taxpayer does not have the same functions critical for fiscalization as the approved model.
- At the request of the supplier.

After revocation, in no case may the model in question be sold or placed on the market, and, if required by DCIR, its use must be discontinued.

## 10. Special Cases When Issuing Invoices

This chapter describes current special cases when issuing fiscal invoices.

### 10.1 Advance Invoices

Advance invoices (Advance Sale and Advance Refund) are issued when a customer pays, partially or completely, for the service/product before it is provided/delivered. They increase and decrease tax liability for the taxpayer (seller) the same way as the Normal Sale and Normal Refund invoices.

If more Advance invoices are a part of the same transaction thread (i.e. that are issued to the same buyer, for the same product/service), they should be linked by using a Reference Number. In this case, the Reference Number is the SDC Number of the previous Advance invoice in that transaction thread.

The Normal Sale invoice which finalizes that transaction thread should also contain a Reference Number, referring to the last Advance invoice in that thread.

**IMPORTANT:** The final Normal Sale should show only the sale amount, which is the difference between the total price for the product/service and the accumulation of what was already declared in Advance invoice(s).

Examples of using Advance invoices to record the sale of a service with the total price of \$9000, which is paid in three installments - two advances and one final normal invoice when the service is provided:

First Advance Sale invoice in a thread	Second Advance Sale invoice in the same transaction thread	Final Normal Sale invoice in the same transaction thread
<pre> ===== FISCAL INVOICE =====                     502579006                 Super Electronics                   Shop No1             2 Woodstand Road               Port Vila  Cashier:                               Admin POS Number:                           ASDF238/1.2 ----- ADVANCE-SALE -----                       Items ===== Name      Price      Qty.      Total ----- Construction 1<sup>st</sup> install. (A)               3000.00         1      3000.00 ----- Total:                               3000.00 Cash:                               3000.00 ===== Label      Name      Rate %      Tax A           VAT       15.00       391.31 ----- - Total Tax:                           391.31 ===== SDC Time:           02/06/2024 5:53:48 PM SDC No:             7AF234D9-E377B30A-150493 Invoice Counter:    1561/150493AS =====                         „QR Code“  ===== END OF FISCAL INVOICE ===== </pre>	<pre> ===== FISCAL INVOICE =====                     502579006                 Super Electronics                   Shop No1             2 Woodstand Road               Port Vila  Cashier:                               Admin POS Number:                           ASDF238/1.2 Ref No:                               7A23F4D9-E377B30A-150493 ----- ADVANCE-SALE -----                       Items ===== Name      Price      Qty.      Total ----- Construction 2<sup>nd</sup> install. (A)               3000.00         1      3000.00 ----- Total:                               3000.00 Cash:                               3000.00 ===== Label      Name      Rate %      Tax A           VAT       15.00       391.31 ----- - Total Tax:                           391.31 ===== SDC Time:           02/07/2024 2:14:09 PM SDC No:             7AF234D9-E377B30A-150675 Invoice Counter:    1568/150675AS =====                         „QR Code“  ===== END OF FISCAL INVOICE ===== </pre>	<pre> ===== FISCAL INVOICE =====                     502579006                 Super Electronics                   Shop No1             2 Woodstand Road               Port Vila  Cashier:                               Admin POS Number:                           ASDF238/1.2 Ref No:                               7A23F4D9-E377B30A-150675 ----- NORMAL-SALE -----                       Items ===== Name      Price      Qty.      Total ----- Construction 3<sup>rd</sup> install. (A)               3000.00         1      3000.00 ----- Total:                               3000.00 Cash:                               3000.00 ===== Label      Name      Rate %      Tax A           VAT       15.00       391.31 ----- - Total Tax:                           391.31 ===== SDC Time:           02/08/2024 10:31:22 AM SDC No:             7AF234D9-E377B30A-150933 Invoice Counter:    147956/150933NS =====                         „QR Code“  ===== END OF FISCAL INVOICE ===== </pre>

## 10.2 Cancellation of a Fiscal Invoice

Cancellation of a fiscal invoice is a situation that occurs in the immediate aftermath of the invoice creation when the cashier or customer notices that there is an error on the invoice. Both Sale and Refund invoices can be canceled in case of error.

Sale invoice cancellation entails that there has not been any payment received by the taxpayer for the goods/services listed as items on the flawed invoice (in case the payment has already been completed, the taxpayer should issue a standard Refund invoice, not a cancellation).

Invoice cancellation should be performed **only for Normal and Advance type** of invoices.



### 10.2.1 Cancelation of Sale Invoices (Normal and Advance)

The POS must provide the user with a user-friendly option to cancel a Sale invoice (Normal Sale and Advance Sale) in the event of an error during invoice issuance. If the user selects the cancellation option, the POS generates a Normal Refund or an Advance Refund invoice with the same invoice components as the invoice being canceled, except for the following special fields:

- The **Buyer ID** field must be populated with the Taxpayer Identification Number (TIN) of the seller.
- The **Reference Number** field is populated with the SDC Number of the Sale invoice being canceled.

Example:

Sale invoice with an error	Cancelation invoice
<pre> ===== FISCAL INVOICE =====                     502579006                 Super Electronics                   Shop No1                 2 Woodstand Road                   Port Vila  Cashier:                               Admin POS No:                               ASDF238/1.2 ----- NORMAL-SALE -----                         Items ===== Name      Price      Qty.      Total ----- Samsung phone (A)            800.00         1      800.00 ----- Total:                               800.00 Cash:                               800.00 ===== Label      Name      Rate %      Tax A           VAT       15.00      104.35 ----- - Total Tax:                               104.35 ===== SDC Time:                01/06/2024 2:01:24 PM SDC No:                   7AF234D9-E377B30A-150492 Invoice Counter:          149035/150492NS =====                         „QR Code“  ===== END OF FISCAL INVOICE ===== </pre>	<pre> ===== FISCAL INVOICE =====                     502579006                 Super Electronics                   Shop No1                 2 Woodstand Road                   Port Vila  Cashier:                               Admin Buyer:                               502579006 POS No:                               ASDF238/1.2 Ref No:                               7A23F4D9-E377B30A-150492 ----- NORMAL-REFUND -----                         Items ===== Name      Price      Qty.      Total ----- Samsung phone (A)            800.00         1      - 800.00 ----- Total:                               800.00 Cash:                               800.00 ===== Label      Name      Rate %      Tax A           VAT       15.00      104.35 ----- - Total Tax:                               104.35 ===== SDC Time:                02/06/2024 5:53:48 PM SDC No:                   7AF234D9-E377B30A-150493 Invoice Counter:          1027/150493NR =====                         „QR Code“  ===== END OF FISCAL INVOICE ===== </pre>

### 10.2.2 Cancelation of Refund Invoices (Normal and Advance)

The POS must provide the user with a user-friendly option to cancel a Refund invoice (Normal Refund and Advance Refund) in the event of an error during invoice issuance. If the user selects the cancellation option, the POS generates a Normal Sale or an Advance Sale invoice with the same invoice components as the invoice being canceled, except for the following special fields:

- The **Buyer ID** field must be populated with the Taxpayer Identification Number (TIN) of the seller.
- The **Reference Number** field is populated with the SDC Number of the Sale invoice being canceled.

Example:

Refund invoice with an error	Cancelation invoice
<pre>===== FISCAL INVOICE =====                     502579006                 Super Electronics                   Shop No1                 2 Woodstand Road                   Port Vila  Cashier:                               Admin POS No:                               ASDF238/1.2 ----- NORMAL-REFUND -----                         Items ===== Name      Price      Qty.      Total ----- Samsung phone (A)            800.00         1      -800.00 ----- Total:                               800.00 Cash:                               800.00 ===== Label      Name      Rate %      Tax A           VAT       15.00      104.35 ----- - Total Tax:                               104.35 ===== SDC Time:                01/06/2024 2:01:24 PM SDC No:                   7AF234D9-E377B30A-150492 Invoice Counter:          4090/150492NR =====                         „QR Code“  ===== END OF FISCAL INVOICE =====</pre>	<pre>===== FISCAL INVOICE =====                     502579006                 Super Electronics                   Shop No1                 2 Woodstand Road                   Port Vila  Cashier:                               Admin Buyer:                               502579006 POS Number:                       ASDF238/1.2 Ref No:                           7A23F4D9-E377B30A-150492 ----- NORMAL-SALE -----                         Items ===== Name      Price      Qty.      Total ----- Samsung phone (A)            800,00         1       800.00 ----- Total:                               800.00 Cash:                               800.00 ===== Label      Name      Rate %      Tax A           VAT       15.00      104,35 ----- - Total Tax:                               104,35 ===== SDC Time:                02/06/2024 5:53:48 PM SDC No:                   7AF234D9-E377B30A-150493 Invoice Counter:          143027/150493NS =====                         „QR Code“  ===== END OF FISCAL INVOICE =====</pre>

## 11. Accreditation Committee Contact Information