

# 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 can print any content (coupons, logos, etc.) before the beginning and after the ending mark of the fiscal invoice.

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## Elements of a fiscal receipt

1. **Title line** – marks the beginning of the fiscal part of a receipt

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

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

```
502579006
  Golf V
  Sun Store
  7 Someplace
    Suva
```

3. **Cashier identification** is mandatory **only** in tax jurisdictions where local regulations mandate the POS to send particular data, such as Employee ID or some other information that uniquely identifies the POS cashier. Otherwise, it is optional information.

```
Cashier:                1234567890
```

4. **Buyer** is mandatory **only** if there is a legal obligation for buyer identification.
5. **Buyer Cost center** is mandatory **only** if there is a legal obligation for invoice purpose identification. Make sure you are familiar with the legal requirements in each tax jurisdiction.
6. **POS Number** and **POS Time** are optional fields. However, tax legislation in certain jurisdictions might mandate including POS number and POS time on invoices - so make sure you are familiar with the requirements in each jurisdiction.

```
Buyer:                    5123456789
Buyer Cost center:        123
POS Number:               POS2017/998
POS Time:                 15/6/2017 8:56:23AM
```

7. **Reference Number** is always mandatory for Refund or Copy transactions, and some Normal Sale and Advance Sale transactions. **Ref No** is printed on the receipt, containing the **SDC Invoice No** of the document referenced in the format of *RequestedBy-SignedBy-Integer*.

**NOTE:**

For more information about mandatory and optional reference combinations, see [Reference Number](#).

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

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-XXXXXXX-1 as the value of **Ref No** field.

Ref No: P22VC8VR-JTJC5V65-114906

8. **Reference Time** is always optional information. It contains the **SDC Time** of the document (invoice) that is being referenced.

Ref DT: 03/09/2021 21:45:48

**NOTE:**

For more information about reference combinations, see [Reference Time](#).

9. **Invoice** and **transaction type** description. Normal Sale and Normal Refund are the most common types.

-----NORMAL SALE-----

**NOTE:**

Other types of transactions and invoices are defined in the section [Invoice and Transaction Types](#).

10. List of items with **name**, **tax labels**, **unit price**, **quantity**, and **gross price**. Tax Labels and their validity dates are published by the tax authority 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. The displayed total price for an item is also calculated considering the unit price with the discount already 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

11. **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. The taxpayer's tax liability is based on these tax amounts, calculated by E-SDC (explained in the section [Calculate Taxes](#)).

**NOTE:**

**Discount amount** (if it exists) is a mandatory field for the **Republic of Srpska**, while **Total amount paid** and **Total change** (if it exists) are mandatory fields for both **Serbia** and the **Republic of Srpska**.

In case of Refund receipts, **Total Refund** should be printed instead of **Total Purchase**.

12. **Payment Method:** Cash, Card, Check, Wire Transfer, Voucher, Mobile Money, or Other.

Total Purchase:		3249.52	
Cash:		3249.52	
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 is 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.

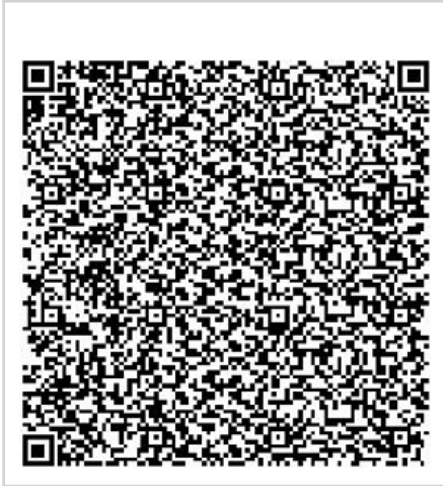
SDC Time:	2017-06-15 08:56:25
SDC Invoice No:	7AF4D923-E3B30A31-234
Invoice Counter:	230/234NS

16. The **QR Code** contains the Invoice verification URL. The QR Code also contains Internal data and the

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

**NOTE:**

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



17. **Title line** – marks the end of the fiscal part of a receipt

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

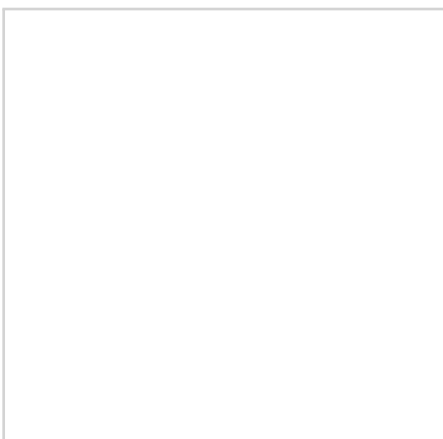
18. Custom message returned from E-SDC.

This is a custom message.

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## Example

This is an example of a finalized fiscal receipt (note that different values are used and that not all of the abovementioned fields are included in this receipt).



===== FISCAL INVOICE =====

123123123

Data Tech International

Data Tech International

Kruzni put 7

Sandbox Administrative Unit

Cashier: 237

POS Number: 3.0.0/11

-----NORMAL SALE-----

Items

Name	Price	Qty.	Total
Banana (A)	54.00	1	54.00

Total Purchase: 54.00

Cash: 54.00

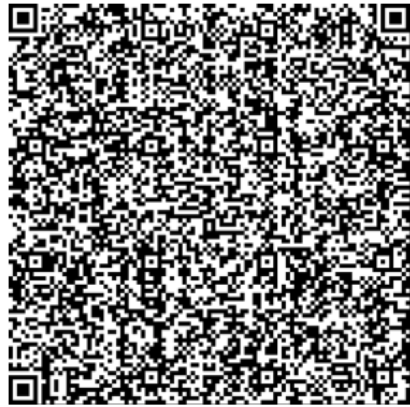
Label	Name	Rate	Tax
A	VAT	9.00%	4.46

Total Tax: 4.46

SDC Time: 10/3/2025 10:16:36 AM

SDC Invoice No: 24LPED6P-Dt1Ovlo0-8

Invoice Counter: 7/8NS



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