Special Terms for the Cash Register Module

Supplement to the Autaxo GmbH Terms and Conditions

Version 1.0 dated 24 November 2026

These Special Terms supplement the Terms and Conditions of Autaxo GmbH for Customers using the cash register module. Defined terms have the meanings given in the Terms and Conditions. In all other respects, the Terms and Conditions apply.

Translation notice

This English version is provided for convenience only. The German Special Terms for the Cash Register Module are legally authoritative and prevail in the event of any discrepancy.

Part A: Cash register module

A.1 Services and service providers

(1) The cash register module enables cash and card payments to be recorded in the Platform, secured by a certified technical security system (TSE) provided as a cloud service.

(2) For the TSE, cash register exports and transmission to the tax authorities, the Provider engages fiskaly GmbH, Vienna, and its affiliated companies as subcontractors ("fiskaly", Section 3(5) of the Terms).

(3) No contractual relationship arises between the Customer and fiskaly. The Customer has no rights or claims against fiskaly under this contract. The Provider is the sole point of contact for all cash register module services, including in the event of disruptions.

(4) A TSE is assigned to the taxpayer for whom it was set up and cannot be transferred to another Customer.

A.2 Customer responsibilities, exports and termination

(1) As the taxpayer, the Customer is responsible for complying with the tax laws and tax authority requirements applicable to them. This applies in particular to the recording, receipt issuance, retention and notification obligations under Section 146a of the German Fiscal Code (Abgabenordnung, "AO") and the German Cash Register Security Ordinance (Kassensicherungsverordnung). Sections 3(2) and 6(4) of the Terms apply.

(2) During the contract term, the Provider makes the exports intended for a cash register inspection or tax audit (DSFinV-K and TSE exports) available in the cash register module. The Customer is responsible for retaining them beyond the end of the contract, for example by exporting them before the contract ends or by using the archive subscription under Section 13(5) of the Terms.

(3) The Customer uses the cash register module only for its intended purpose and refrains from anything that impairs the operation of the TSE services.

(4) If the cash register module or the contract ends, the Provider deactivates the cash registers at the end of the paid period. The tax office must be notified of the decommissioning within one month. Part B applies to this notification.

Part B: Tax-office notification under Section 146a(4) AO

B.1 Service and choice

(1) The Provider offers to transmit notifications under Section 146a(4) AO concerning the cash registers in the cash register module (registration, deregistration and correction) to the competent tax office on the Customer's behalf. Use of this service is voluntary.

(2) If the Customer does not issue an instruction or the requirement in B.2 is not met, the Customer submits the notification themselves, for example through Mein ELSTER. The Provider makes the cash register details required for this purpose available in the cash register module.

B.2 Requirement

A notification must always include all electronic recording systems at a business establishment. The Provider therefore transmits notifications only for establishments where the Customer exclusively uses cash registers from the cash register module. The Customer confirms this when issuing the instruction. If the Customer intends to use an additional electronic recording system at the establishment, such as a cash register from another manufacturer, they must inform the Provider in advance. From that point onwards, the Customer submits all notifications for that establishment themselves, including those covering the cash registers from the cash register module.

B.3 Instruction and power of attorney

(1) By issuing the instruction in the cash register module, the Customer instructs and authorises the Provider to transmit the notifications confirmed by the Customer for the establishment named in the instruction, in the Customer's name, through the officially designated interface to the competent tax office. The Provider acts as a contractor within the meaning of Section 87d AO.

(2) The power of attorney is limited to this transmission. It does not include authority to receive notices or any further representation before the tax office.

(3) Technical transmission takes place through fiskaly, using fiskaly's ELSTER certificate and the ERiC interface.

(4) The instruction applies to all notifications concerning that establishment, including deregistration after the contract ends. The Customer may revoke it at any time with effect for future transmissions.

(5) The Customer ensures that only duly authorised users issue instructions and confirm previews. Their declarations are treated as declarations of the Customer.

B.4 Identification

(1) Before the first transmission, the Provider identifies the Customer under Section 87d(2) AO. The Customer supplies the requested information completely and correctly and provides the requested evidence. For natural persons, this means a valid official photo identity document or another approved identification procedure; for companies, a register extract and information about their representatives.

(2) The Customer must report changes without undue delay. If there is doubt as to whether the information remains accurate, the Provider may repeat the identification. The Provider does not transmit notifications until identification has been completed.

B.5 Preview, confirmation and transmission

(1) Before each transmission, the Provider makes the notification available as a preview in the cash register module. The information comes from the Customer's master data and the technical data of the cash registers. The software documentation describes how the Provider determines these data, in

particular the acquisition and decommissioning dates. The Provider does not carry out a legal assessment of the individual case (Section 3(2) of the Terms).

(2) The Customer checks the preview for completeness and accuracy without undue delay. The Provider transmits only after express confirmation and transmits only the confirmed dataset. Each transmission requires its own confirmation.

(3) The Provider transmits a confirmed notification without undue delay, no later than the following working day, provided the official interfaces are available. It displays the deadline under Section 146a(4), sentence 2 AO in the cash register module. The Customer confirms in sufficient time to allow transmission before the deadline expires.

(4) After the contract ends, the Customer may confirm deregistration through read-only access or a link sent by email, notwithstanding Section 13(4) of the Terms. The Provider informs the Customer of the decommissioning date for this purpose. If confirmation has not been received 14 days after decommissioning, the instruction to deregister ends and the Customer submits the deregistration themselves. The Provider supplies the details needed to do so.

B.6 Outcome and correction

(1) The Provider makes the outcome of each transmission available in the cash register module. If the tax authorities reject a notification, the Provider informs the Customer without undue delay and, where possible, supplies a corrected preview.

(2) If the Customer discovers that a transmitted notification is incorrect, they inform the Provider without undue delay so that a correction notification can be prepared.

B.7 Responsibility, liability and fees

(1) The Customer remains responsible to the tax authorities for the correct, complete and timely notification. The instruction does not change this.

(2) As between the parties, the Customer is responsible for their master data and other information, checking the preview and providing timely confirmation. The Provider is responsible for correctly transferring the technical cash register data into the preview, and for transmitting the confirmed dataset unchanged and on time under B.5(3). Liability is governed by Section 12 of the Terms. Section 6(3) of the Terms also applies to claims by authorities and fiskaly.

(3) Transmissions are included in the cash register module. The Provider may charge for correction notifications resulting from incorrect or incomplete information supplied by the Customer as an additional service according to the price list, subject to the requirements of Section 7(2) of the Terms.

B.8 Records and evidence

(1) The Provider records the identification details, instruction, preview, confirmation and transmission log. It retains them until five years have elapsed after the end of the calendar year of the last transmission (Section 87d(2) AO). These records are excluded from deletion under Section 13(5) of the Terms for the duration of the statutory retention period.

(2) The preview and transmission log are available to the Customer in the cash register module. The Customer saves them and retains them as evidence in accordance with their own retention obligations.

B.9 Data protection

The Provider processes the data required for the notification on behalf of the Customer under the Data Processing Agreement (DPA). For sole proprietors, this includes the date of birth and, where necessary for the transmission, the tax identification number. fiskaly acts as a subprocessor. The Provider processes the records under B.8(1) in its own capacity as controller to fulfil its obligation under Section 87d(2) AO.