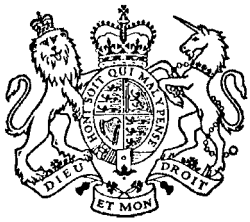


SUPPLEMENT No. 3

TO

THE SOVEREIGN BASE AREAS GAZETTE

No. 1034 of 27th October, 1994

SUBSIDIARY LEGISLATION

CONTENTS:

The following SUBSIDIARY LEGISLATION is published in this Supplement which forms part of this Gazette : –

No. 69

THE GAME AND WILD BIRDS (PROTECTION AND DEVELOPMENT) ORDINANCE, 1974

(Ordinances 11 of 1974, 1 of 1982, 3 of 1985, 9 of 1988, 20 of 1989, 13 of 1991 and 15 of 1993).

ORDER MADE UNDER SECTION 6

In exercise of the powers conferred upon me under Section 6 of the Game and Wild Birds (Protection and Development) Ordinance, 1974, I, the Chief Officer, hereby order as follows:-

1. This Order may be cited as the Game (Ceiling) Order, 1994.

2. The number of hares that may be shot or possessed by the holder of a game licence shall not on any one day exceed two.

3. The number of partridges that may be shot or possessed by the holder of a game licence shall not on any one day exceed five.

Provided that such holder may on any one day shoot or possess one francolin, but in such a case the number of partridges that may be shot or possessed by such holder shall not on any one day exceed four.

4. Nothing in this Order shall apply to the possession of hares, partridges or francolin by any person who is entitled to possess such game under Section 11 of the Ordinance.

5. This Order covers the period between 30th October, 1994 and 28th December, 1994 inclusive.

Dated this 19th day of October, 1994.

J.C. JARVIS,
Acting Chief Officer,
Sovereign Base Areas.

(196)

No. 70

THE VALUE ADDED TAX ORDINANCE, 1992
(Ordinances 3 of 1992, 12 of 1992, 3 and 16 of 1993 and 4 of 1994).

NOTIFICATION

In exercise of the powers vested in him under the Value Added Tax (Supplies by Retailers) Regulations 1992, the Commissioner of Value Added Tax hereby notifies the specifications for the Cash Registers referred to in paragraph 17 of Public Instrument No.124 of 1992 published in S.B.A. Gazette No.979 Supplement No.3 dated 19th November, 1992. The specifications concerned are cited in this Notification as Appendix A.

APPENDIX A

Technical Specifications and Control Procedure for Electronic Cash Registers with Fiscal Memory

1.All electronic cash registers (ECR) with a fiscal memory shall meet the following specifications.

2.Technical specifications.

2.1 Matters relating to supply of electricity.

2.1.1.Power supply.

All electronic cash registers must be suitable to operate on a single-phase network according to the following parameters:

Voltage 24OV + 10% and - 15%

Frequency 50 HZ ± 5%

The operational voltage diagram and the specified modulations are given in Drawing No.1.

The insulation of 24OV circuits must be higher than 20 MΩ with respect to earth with a voltage of 500 VDC.

The power supply circuits must be fitted with appropriate spark-suppressing filters to avoid interference from either radio or television frequencies. More specifically, power supply provisions must follow European regulations in all points not specifically referred to in these technical specifications.

Steps shall also be taken to avoid electromagnetic mains interference and radiated interference resulting from the operation of cash registers and to give the specific levels.

The power supply cable must be earthed and must be terminated at an approved electricity power supply point.

2.1.2 Power consumption

The cash register manual must by necessity include the sizes of the power consumption in the following cases:

When the cash register is in the ON position.

When the cash register is carrying out numerical transactions.

When the cash register is printing.

2.1.3.Protection against high voltage

The cash register must have satisfactory protection against high voltage and currents caused either from transitional phenomena or lightning loads in the electricity power supply network.

Before the issue of a final permit of approval of a certain type of a cash register the following requirements must be met:

High voltage spikes in the power supply conductors up to 600 V.

Duration of high voltage spike = 1,2 μsec ± 30%.

Time of ascending of high voltage spike = 50 μsec ± 20%.

During the testing period to meet the above demands, no error shall be allowed in the cash register. Wrong indication or printing error will not be allowed either.

2.1.4 Electrostatic protection

2.1.4.1 Direct electrostatic discharge

Direct electrostatic discharge is defined as the discharge which takes place between a discharge electrode and the cash register.

Experimental tests for the purpose of issuing the final permit of approval of a cash register shall be carried out under the following conditions:

Discharge voltage: 4000V.

Capacity of energy storage condenser: 150 pF.

Discharge resistance: 150 OHM.

Possibility to create separate and successive direct discharges, without any time limit between two direct discharges.

The direct trial of electrostatic discharges is generated at the points with which the person handling the cash register can come into contact. At least 100 direct discharges must be carried out with an interval between two discharges, which are to be determined freely by the person carrying out the experimental trials.

2.1.4.2. Indirect electrostatic discharge

Indirect electrostatic discharge is defined as the discharge created between the discharge electrode and the various points which do not belong to the cash register.

Experimental tests for the purpose of issuing the final permit of approval shall be carried out under the following conditions:

Specified discharge voltage: 4000 V.

Capacity of energy storage condenser: 150 pF.

Discharge resistance: 150 OHM.

Possibility to create separate and successive indirect electrostatic discharges, without any time limit between two indirect discharges.

Indirect trial electrostatic discharges are generated on the direct metal area of the cash register or on a metal board which is at least as big as the cash register, and which is placed under the cash register.

Insulating material 0.1 m thick is placed between the two. At least 100 indirect discharges shall be generated.

2.1.4.3 Arc electrostatic discharge

An arc electrostatic discharge is the discharge created through a layer of air between a discharge electrode and various points of the cash register or the register's surrounding area.

Experimental tests for the purpose of issuing the final permit of approval of a cash register shall be carried out under the following conditions:

Discharge voltage: 4000 V.

Capacity of energy storage condenser: 150 pF.

Unloading resistance: 150 OHM.

Possibility to create separate and successive curved electrostatic discharges, without any time limit between these successive discharges.

At least 100 curved electrostatic discharges shall be carried out at various points of the cash register and an equal number shall be carried out on the direct metal area of the register or on a metal plate equal in size with the register which is located under the cash register. Insulating material 0.1 m. thick is placed between the register and the board.

2.1.4.4 Electrostatic discharge by a "person"

An electrostatic discharge generated by a "person" shall be the discharge of electrostatic load caused by the human body when it comes into contact with the cash register.

The basic objective during the experimental tests with the electrostatic discharges is to ensure that after carrying out all the above-mentioned specified electrostatic discharges the data stored in the memory are not altered and the cash register works normally after each test.

Wrong indicator and wrong print-out are allowed only during the direct and indirect electrostatic discharges.

As far as safety is concerned, cash registers must be made according to international prototypes IEC 388, IEC 348. At least 100 electrostatic "person" discharges on the cash register must be generated and the time between two successive discharges is determined freely by the person carrying out the experimental tests.

On the other hand, during curved electrostatic "person" discharges it is not permitted to have any wrong indicator or a wrong print-out.

2.2. Environmental conditions

Cash registers must be able to operate smoothly under the following conditions in their immediate environments:

Temperature: 0° to 45°C.

Relative humidity: 20% to 80%.

Before the issue of a final permit of approval of a type of cash register, it is necessary to carry out experimental trials under the following three environmental conditions, where the cash registers to be tested must not present any problem in their function, data storing, display, printing etc.

(b) Test temperature 0° C ± 1° C

Relative humidity 50% ± 5%.

Test duration: two hours.

Power supply voltage increased by 10% of the nominal value for an hour and decreased by 15% of the nominal value for another hour.

At the end of a specific test, a check shall be carried out to test the right data storage in the fiscal memory EPROM memory the right storage in the programme EPROM memory and the right storage in CMOS RAM memory.

Other functions of the cash register shall also be tested, including the appropriate screen, printing, microprocessor etc.

(b) Test temperature 45°C ± 2°C.

Relative humidity 20% ± 5%.

Test duration: two hours

Power supply voltage as in point (a) above.

At the end of the specific test, all functional parameters shall be tested as in point (a) above.

(c) Trial temperature 45°C ± 2°C

Relative humidity 80% ± 5%

Power supply voltage as in point (a) above.

Test duration: two hours.

At the end of the specific test, all functional parameters shall be tested as in point (a) above.

The above-mentioned trials shall have as a starting point the following condition:

The cash register is placed in a test room at a temperature +10°C ± 2°C, relative humidity 50% and the room is supplied with the nominal operational voltage of 240V.

Upon the test chamber achieving the desired conditions as defined in points (a), (b) and (c) the timing starts when the conditions defined in these points are met.

At the end of the three tests mentioned earlier, the cash register is put into operation with the nominal voltage of 240V and power supply frequency equal to 50Hz + 5%, and five print-outs are made according to the demands of a daily balance of accounts.

In turn, power supply frequency is carried out at 50Hz - 5% and another five print-outs are made as explained above. On both occasions the cash register must operate normally and no anomaly shall be allowed in any of its sub-systems or its structural components.

The reliability of the MTBF (medium time between faults) cash register shall not be allowed to be reduced by the conditions of the environment as these are defined in the above-mentioned tests.

2.3. Data storage

2.3.1. Programme memory

In order to ensure trouble-free operation of a cash register, the entire logistic software, whether that concerns the system software or the application software, must be stored in EPROM memory.

Only the use of new high quality EPROM memory is allowed. The capacity of EPROM memory is determined by the capacity of the operational programme of the specific type of a cash register.

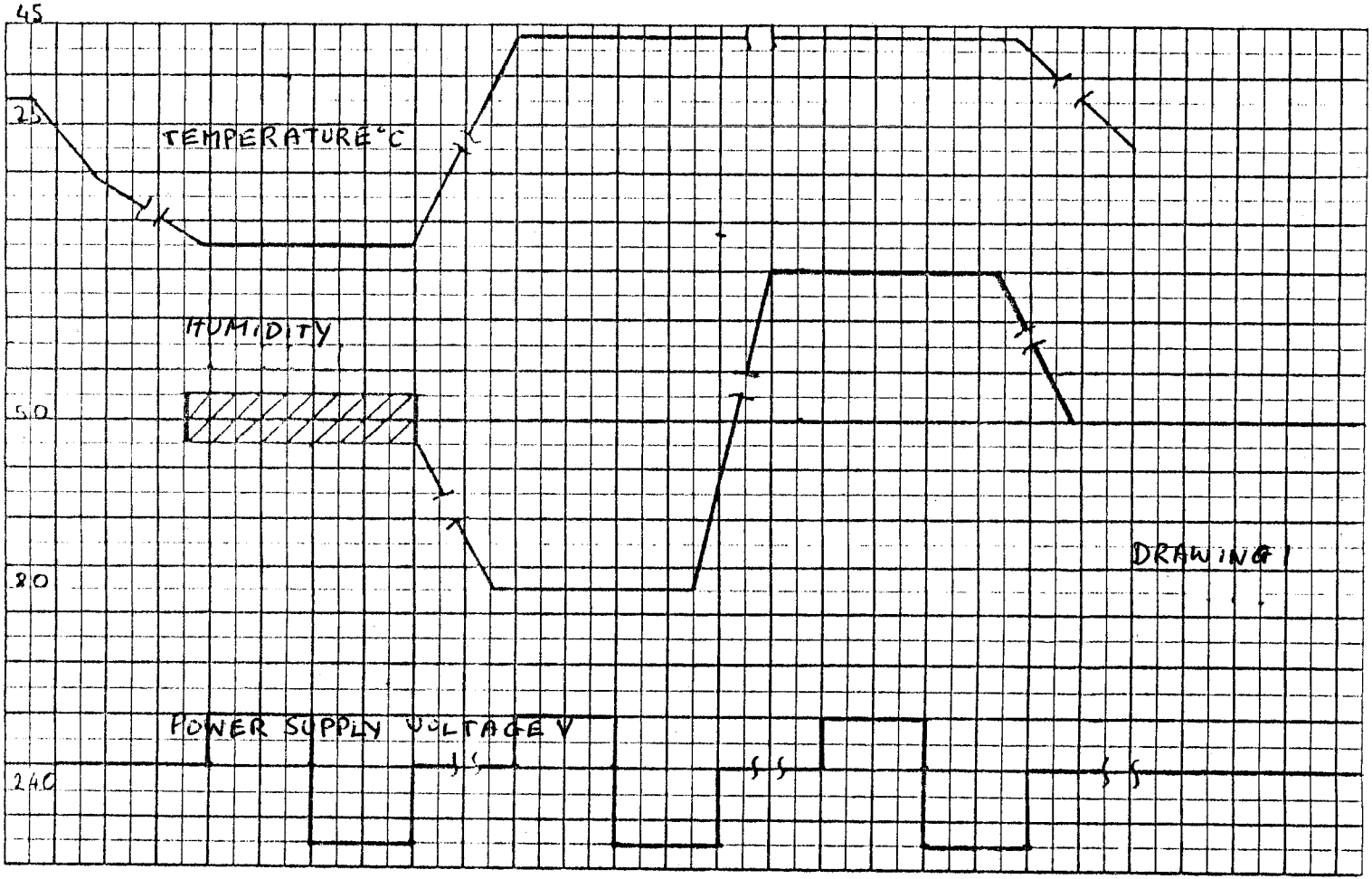
The window of an EPROM programme memory must be sealed, after the final tests and before the register is put into operation, in such a way as to make it impossible to interfere in any way (e.g. rays) with the memory contents.

2.3.2 Working memory

Programmes and processed data required or created during the operation of the cash register shall be stored in a CMOS RAM memory.

CMOS RAM memory capacity is determined by the capacity of the necessary programmes and the volume given to the specific type of cash register.

... / *TABLE*


45
25
TEMPERATURE °C
HUMIDITY
50
80
POWER SUPPLY VOLTAGE V
240
DRAWING 1

The contents of a CMOS RAM memory shall be protected against any interruption of the main electric network of 240V through the use of a battery.

The battery must have the capacity to maintain stored data on CMOS RAM memory for more than 700 hours. Such a battery shall be included in the basic equipment of the cash register.

The necessary safety support duration of the working memory of a CMOS RAM must be guaranteed by the manufacturing firm of the cash register.

2.3.3. Fiscal memory

Fiscal memory is the memory where all data concerning the following are stored:

Value Added Tax (VAT);

Total revenue;

The number of bills of daily transactions;

The cash register production number;

Byte control to recognise true registration in the fiscal memory etc.

Data stored in the fiscal memory shall remain unaltered for the entire lifespan of the cash register, without any time limit. Therefore the fiscal memory shall be an EPROM type.

Data inputs concerning VAT in an EPROM fiscal memory shall be carried out as follows:

Five different VAT rate codes shall be used, defined as A,B,C,D and E. The corresponding rates shall be determined by the Commissioner of Value Added Tax.

Progressive data input in the fiscal memory shall be compulsory.

Only the registration of numbers larger than zero shall be allowed. Hence deletion of data from the memory shall not be possible.

Stored VAT rates must be maintained and their alterations must be made possible only by determining the alteration date.

No change in the VAT rates shall be made during normal daily operation of the cash register unless a Z-READ precedes.

Apart from storing the five coded corresponding VAT rates, the daily total non-taxable turnover of A,B,C,D rates and in particular the daily turnover of rate E at 0% must be stored progressively and as a total sum.

As regards VAT and in the light of the above, this will either be included or not included in the price of every item depending on the responsibilities of the electronic cash register user.

VAT rate per code and the total amount of the daily turnover (net total not including VAT turnover) must be stored in the fiscal memory in total and progressively, according to the following example:

VAT	VAT	VAT	VAT	Total of daily net turnover	Total Revenue
Code 1 A	Code 2 B	Code 3 C	Code 4 D	A, B C, D	E

One must be able to read the fiscal memory by choice of calendar periods (from - to). At the end of the period, the corresponding amounts must be written in total.

The contents of the fiscal memory must be secured by means of a special code system which will operate in conjunction with an EPROM programme memory. The fiscal memory safety system is to be chosen by the maker of the electronic cash register and it is only notified to the Commissioner of Value Added Tax following the maker's own instructions. The Commissioner is the appropriate authority which will grant the final approval of the register's suitability. The operational mechanism of the system and the safety provided by the system are to be evaluated with particular attention by the Commissioner before granting the final approval.

For the purpose of the cash register, there are 360 calendar working days in a year.

Memory capacity must be such as to allow storing of the previously mentioned data for at least seven years.

When the fiscal memory is about to be filled, the user must be warned with a special signal and once it is full the cash register must block itself automatically and be placed out of order permanently.

Completed circuits of the fiscal memory, together with the necessary regulation gates are placed in special boxes and are sealed with special material in such a way that it is impossible to remove the fiscal memory and violate the unaltered stored data in the memory. Therefore the contents of the fiscal EPROM memory must be maintained unaltered without any time limit and under any circumstances.

The special sealed boxes of the fiscal memory shall form an integral part of the electronic cash register and shall be placed in the register by its maker or they shall be placed in the island of Cyprus by the agent/ importer, provided that the cash register as well as the completed circuits of the fiscal memory or anything else connected with them are put together without any intervention whatsoever from the agent/importer.

If the supplier of the fiscal memory or of the operating programmes is different from the maker of the electronic cash register, the register must be accompanied by a confirmation from its maker to the effect that the programmes as well as the fiscal memory which will be loaded into it are acceptable to him.

The operating programmes of the cash register and the various code numbers connecting the cash register with the fiscal memory shall be notified to the Commissioner of Value Added Tax.

Fiscal memory must be linked with a multi-plug cable with the necessary board.

In case of a disconnection of the fiscal memory, the cash register must be placed automatically out of order and be marked accordingly.

In case the fiscal memory develops an error, data stored in the fiscal memory should be easy to identify through the use of a special machine.

2.3.4 Additional operational features

The machine is delivered to the user with an activated fiscal memory.

Any cut in power supply or zeroing of CMOS must be recorded in the fiscal memory indicating "Error CMOS" and any subsequent repeat of the error must be numbered (e.g. "Error CMOS 2) and so on).

In case of zeroing of CMOS, the latest VAT prices from the fiscal memory must be retrieved. If the departments are not linked to VAT rates and if the machine's clock is not activated the operation of the cash register should be impossible.

2.4 Time of issuing of receipt

Each receipt must display the time of issue, indicating the hour and the minutes, always referring to winter time zone. The hours must be counted from 00 to 24 and the minutes from 00 to 59.

Any readjustment or repairs of possible damage to the clock should not be made externally or through the use of a programme but only manually, after the sealed cover of the machine is removed.

The functioning of the clock must be continuous and for this purpose it must be protected from a cut in the mains electricity supply network of 240V by means of an auto-chargeable battery or any other equivalent type to be included in the basic equipment of the machine.

2.5 SCREEN

The screen must be designed according to the latest ergonomic demands. Its surface must be anti-reflective and anti-glare.

The cash register must have two screens, one facing the user and one facing the customer.

The colour of the screen characters must be such as to make the reading of the numbers or characters easy.

Screens must meet the following minimum specifications:

A capacity of eight (8) or more digits.

Its dimensions must measure at least seven (7) mm high X 3,3 mm wide.

According to the above specifications, screens must have the potential to display a maximum number: 9.999,99, as the total of any given receipt.

The cash register must ensure it represents an identical receipt on both screens for every transaction.

2.6. KEYBOARD

Keyboard design of the cash register must be such as to comply with the following:

The shape and dimensions of the keys as well as the distance between the keys must be in accordance with the latest ergonomic studies and international recommendations so as to

ensure that the user of the cash register enjoys the most comfortable and efficient handling of the register.

Minimum pressure must be required for tapping the keys.

If many keys are kept pressed, no other key must be used.

The user must be able to suppress debouncing by pressing a key.

There must exist different colours and/or dimensions for the keys, depending on their function.

Keys must be inscribed in either Greek or English depending on the needs of the user.

The keyboard as a whole must be an integral sub-system and must be linked to other sub-systems through the use of multi-plug cables in order to facilitate easy connection and disconnection without the use of special tools.

2.7 PRINTING

2.7.1. General Information

The printer is used to issue a "fiscal bill" or "receipt of payment" or "receipt of daily turnover" or "receipt of daily revenue" etc.

Data concerning printing are relatively many and there is every chance to change the form and volume needed for printing them.

"Alphanumeric" printers are considered to be the most suitable ones for this purpose.

Printing must be carried out simultaneously on two printers or on one double printer. It should not be possible to print out one receipt or bill if the previous transaction or complete action has not been printed on the paper roll which will be used as audit roll.

One paper roll shall be kept for record purposes and the other shall be given to the customer as a receipt or be kept as a receipt necessary for updating tax books concerning daily income, the corresponding VAT code rate etc.

Any paper roll to be used as audit roll must be secured by a system which must be activated to put the cash register out of order when the roll is removed or finished.

The double printing system must guarantee precise copying of information printed on the receipt roll and the audit roll.

When printing a valid customer receipt, namely a receipt stored in the fiscal memory of the cash register, the wording "legal receipt" must also be printed.

The same receipt (legal receipt) must also be printed on the recording bills of the financial memory of the daily turnover or the daily income (Z-READ) essential for updating the user's books. All other bills printed out by the cash register for acquiring the relevant information must display the wording "illegal receipt" so that such a bill cannot be used as a customer receipt as well.

2.7.2 Technical features of a double printing system

The printer must be an "alphanumeric" type where printing is done with a dot matrix head or any other equivalent type and in either Greek or English characters, depending on the needs of the user of the machine.

The dot matrix head must be designed for continuous use and its lifespan must be guaranteed for at least 1.000.000 characters. As far as the double printing system is concerned all needles used and the design of the dot matrix of the printer must be such as to guarantee legible printing of all characters, symbols and numbers.

The final sample of Greek or English writing of characters, symbols and numbers of the printing system shall be tested to ensure legible printing before issuing a final approval of the cash register type.

Printing characters must be no smaller than 2,5 mm with a uniform appearance and clarity and must be easily read. The printer's speed must be higher than two lines per second for a 16-column print-out. The width of the print-out must be more than 16 columns.

The reliability of the motors used for the double printing system of the cash register must be tested according to the maker's specifications and the maker must provide an analytical description as well as the features of the motors, if these are requested by the Commissioner of Value Added Tax.

2.7.3 Printing a "Legal Receipt"

"Legal Receipt" is the receipt given to the customer and recorded in the tax memory of the cash register, and in the daily turnover (Z) used to update the user's tax books.

The customer's receipt must display on the right hand side of the value of the goods the corresponding VAT code using the characters A,B,C,D,E.

The customer's legal receipt must include the following legible information:

Full name, patronymic name or other name of the user.

User's address.

Trade and VAT registration number.

Details of transaction, the total tax-deducted amount the total amount of VAT imposed for each rate separately, as well as the total amount payable.

Ascending order number of legal receipts.

Date and time of issue.

The wording "legal receipt".

Cash register record.

Cash register number.

The wording "Take Away" whenever applicable.

The number of the cash register must be displayed in order to be able to identify it in case there are more than one machines of the same type in the same shop.

One must be able to read all stored data with the use of a special code.

The cash register must have the ability to print automatically the name of the goods or the category to which they belong, the price and the VAT code rate. The number of price-look-up items (PLU) will

depend on the location of the cash register. The cash register must also possess the ability to print out the departments with the corresponding VAT rate code.

The "legal receipt" must include all the above-mentioned information as well as the name of the product or the category to which it belongs on the left hand side of the price.

2.7.4 Daily turnover bill print-out.

In order to print a daily turnover bill, certain numerical transactions, which must not be stored in the fiscal memory, have to be carried out by the cash register.

The specific daily turnover bills are needed in order to enter all the essential audit information in the tax books. When the cash register is set to issue receipts without storing them in the fiscal memory, the double printing system must show on the receipt the following information:

All the information referred to in paragraph 2.7.3. other than the wording "legal receipt".

A legible print-out of the wording "illegal receipt".

A print-out of the net total amount of the day's sales.

A print-out of the total VAT amount.

A print-out of separate VAT according to tax codes.

2.8. Price Look-Up (PLU)

The cash register, with the use of the code of an item must have the capability to produce an automatic price look-up (PLU) and an automatic print out of the name of the item.

2.9 Change of Products (Items)

The change of products is allowed provided they have the same VAT rate.

The electronic register must have a special "changes" key which shall be used when such a case arises.

Moreover, the electronic cash register must store the daily turnover of changes in such a way as to allow them to be checked.

2.10 Receipt on account

The electronic cash register must have a special key to withdraw money on account by the user.

2.11 PAY-OUT

The cash register must have a special key to allow a pay-out by the user (which would involve an intake of money which does not come from the sales of goods).

2.12 Departments (Additions)

The electronic cash register must have at least five departments.

2.13 Discount / Increase

Discount must be worked out separately for every product, or it can be done as a total. In the first case, the percentage and the amount of discount must be displayed immediately after the price of the product

to which it applies. In the second case, the discount percentage must be displayed after the issue of the subtotal.

The same applies in the case of an increase. Moreover the electronic cash register must be able to store the daily total turnover of discounts in such a way as to allow them to be checked.

2.14 Error Rectification

The electronic cash register must give the user the ability to rectify errors of the immediate or previously processed item.

2.15 Cash Register Reliability

Cash register reliability is assessed against its operational lifespan when the machine does not present any damage (MTBF).

Cash register reliability must be determined by the reliability of its support systems and the specified environmental circumstances.

High cash register reliability is a basic prerequisite for approval of its use. Special emphasis will be given during its evaluation period.

The reliability demanded of cash registers is defined as follows:

> Daily use for eight consecutive hours in operation for 30 days per month.
>
> Issue of 130 customers' receipts comprising 15 lines and 15 characters per line.
>
> Working hours 2880.
>
> The possibility to spot an error in the entire system must be 80 per cent as far as the above-mentioned conditions of the cash register are concerned.

Therefore, according to the above and the following equation only one error per cash register per year is allowed.

$$\text{Errors/year} = \frac{\text{working hours/time}}{\text{MTBF}} = \frac{2880 \text{ hours}}{2880 \text{ hours.}} = 1$$

2.16 Cash Register Cover

2.16.1 Cover Seal

The cover can be made in any shape and of various materials provided the base and the cover will be joined and will be fixed together by one or more screws. One of the screws will be sealed.

The sealed screw must be adjusted on the top of the cash register, preferably at the centre and at a prominent point, easily visible to the customer.

The cover support system on the base of the cash register provided by the maker must be such that it safeguards the impenetrable nature of its interior, without damaging the sealed mark.

It should be possible to remove both paper rolls of the double printing system without removing the cash register cover.

2.16.2 Cover Features

The cover must have a legible label on the front of the cash register and on the side of the machine facing the customer giving the following information:

Maker or Importer.

Commercial name of cash register type.

Registration number of cash register.

Final approval number of the cash register allocated by the competent authority.

Name of the person responsible for maintenance and repairs.

2.17 Functional capabilities of the cash register

An electronic cash register must be capable of being used as a calculator, apart from having the above-mentioned features and capabilities, with the use of special keys for its own special functions (multiplication to find the total of a number of goods belonging to a department, determining the customer's change etc).

2.18 Maintenance - Repair

Each repairer, approved by the Commissioner of Value Added Tax, shall be provided with sealing pincers to seal the cover of the machine in case the original seal is removed for maintenance or repair purposes. The sealing pincers shall be supplied to the maintenance agent after he has provided the relevant guarantees for its safe-keeping and proper use.

Maintenance demands are as follows:

Guarantee to supply the necessary spare parts for at least five years after the date of sale.

The cash register must be supplied with an instruction manual, issued by the maintenance service, which must include the following information:

Particulars of the maker and full data about the importer or agent.

The type of cash register.

The particulars of paragraph 2.1.2.

Date and number of final approval.

Particulars about the user.

Date of installation.

Date of operation.

Page for alterations or transfer to other users.

Page for change of address.

Reference to maintenance services.

Date and time of maintenance process.

Date and time of end of maintenance.

Name and address and other particulars of the authorised maintenance agent.

Overall description of any anomalies - damage which have occurred. Removal or not of the seal on the cover of the machine.

Number of the last tax bill issued and zeroing the bill before maintenance is carried out.

Initial and final numbers of tax bills issued by maintenance agency while checking the cash register. These bills are to be signed and sealed by the authorised maintenance agent and shall be kept in the user's books.

Date and hour of delivery of the cash register, in cases where repairs were not carried out at the place of work of the cash register but at the maintenance centre.

2.19 Specifications for electronic cash registers with increased capability.

2.19.1 Basic demands

The electronic cash register with increased capabilities must fulfil at least all the above-mentioned technical specifications concerning the basic cash register type, namely power supply, discharge, registration, fiscal memory, keyboard, printer etc.

Over and above these, the specific electronic cash register with increased capability must fulfil the special demands as defined in the text that follows.

2.19.2 MEMORY

Anything referred to in paragraph 2.3.3. relating to the fiscal memory applies in this case too. Fiscal memory as well as the remaining features, which represent the special demands made by the Commissioner of Value Added Tax must form a separate unified unit. The additional capabilities of a cash register, which distinguish it as a cash register of increased capability, must guarantee modular expansion, relative to the needs of the user.

2.19.3 Price Look-up and Stock-up

The cash register must have the capability to print automatically the name of the goods sold, the automatic price look-up and the stock-up (PLU).

For those machines which have the capability for stock control, the recording of price codes, stock and name control must be possible with free programming using the keyboard of the cash register. The recording must be made with the help of an electronic computer as well as a personal computer.

2.19.4 Linking with a nearby electronic computer and / or with more cash registers.

The electronic cash register of increased capacity must be capable of being linked to other electronic computers placed above it and to personal computers.

The electronic cash register must also have the capability to interlink other registers via the exchange of data - this means basic cash registers being linked to another above them (MASTER-SLAVE).

In such a case however all electronic cash registers, without exception, must have a fiscal memory. The recording of data specified for cash registers must be carried out on all of them without exception, provided these supply a receipt to the customer for the sale of goods.

2.19.5 SCAN READING

The electronic cash register which has the capability to be linked to a scanner must have the capability to read at least the following codes:

EAN 8

EAN 13

UPCA

UPCE

and the "alphanumeric" code C39.

2.19.6 Linking with a printer

The volume of data to be processed and assessed by the electronic cash register with increased capability is substantially greater and it is not possible to use a double 16 column printer only. For this purpose the cash register must have the capability to be linked with an external printer.

2.19.7 Link with a communications network

The electronic cash register with increased capability which has the capability to be linked with urban local networks, must be linked through the use of an interface, according to CCITT prototype, e.g. RS232, RS422 etc.

2.19.8 Credit card identification

The electronic cash register with increased capability which can identify credit cards, must be able to identify at least the following codes:

(a) **C.N.C. - 7.**

(b) **E 13B.**

2.19.9 Link with a telecommunications network

The electronic cash register of increased capability which is able to receive an interface adaptable to the telecommunications network, must be able, through the use of special software and hardware, to gain access to the electronic computers of the Commissioner of Value Added Tax via a MODEM through the telephone network with an ordinary telephone call.

2.20 Reviews of the terms according to the latest technological inventions will be made by the Commissioner of Value Added Tax.

3.Import, control and issue of circulation permit for an electronic cash register.

The following procedure must be followed for the import, control and circulation of an electronic cash register:

3.1 Prior to the circulation of a cash register with a fiscal memory in the market, a machine must be handed over to the Commissioner of Value Added Tax to be used as a prototype. This prototype will be checked thoroughly. Once it is established that the cash register meets all the specifications, a relevant licence to operate the machine will be issued. The cash registers to be imported must be true replicas of the prototype. The prototype will be kept by the Commissioner of Value Added Tax for reference.

3.2 Following the issue of the relevant licence, the importer can go ahead with the installation of other machines of the same type in the market.

3.3 Each importer shall be given a series of code numbers. Each of these codes shall be recorded accordingly in each of the machines and it shall be its identification.

3.4 After programming, the machine shall be sealed by the importer/seller, and be handed over to the user to be put into operation.

Within 15 days of installing the machine, the importer must notify in writing to the Commissioner of Value Added Tax the following information:

Information about the maker as well as the agent/importer of the machine to the island of Cyprus.

Type of machine.

Production number.

Code number of machine.

Number and date of approval.

Full particulars of the user.

3.5 Following the above notification the Commissioner of Value Added Tax or any officer authorised by him will visit the machine accompanied by the importer or his representative in order to check it on the spot.

Following the check, the importer's seal will be removed and a fresh seal shall be placed by the appropriate officer.

3.6 The Commissioner of Value Added Tax or his representative shall be entitled to check any electronic cash register after its installation whenever he thinks fit to do so.

Dated this 24th day of October, 1994.

A.F. LIVINGSTONE
Commissioner of Value Added Tax
Sovereign Base Areas.

(119/8/2)

No. 71

THE PRISONS ORDINANCE

(Ordinances 11 of 1971, 7 of 1975 and 2 of 1985).

NOTICE ISSUED BY THE ADMINISTRATOR UNDER SECTION 6.

In exercise of the powers vested in me under Section 6 of the Prisons Ordinance, I the Administrator, hereby establish the premises known as the Royal Air Force Police Cell Block, RAF Akrotiri, as a prison for the purposes of this Ordinance.

Dated this 25th day of October, 1994.

A.G.H. HARLEY,
Administrator,
Sovereign Base Areas.

(193/1)

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