

### General concepts:

For descriptions of documents and operations are used references to the basic accounting chart of accounts in Bulgaria and accounting standards in bilateral accounting firm.

The descriptions (and maintained in SAP ERP functionality) are based on the separation of operations transmission of goods and services, billing, payment and offsetting - as independent from one another and can occur in different periods of time.

The balance of the customer account is achieved by billing operations (generate obligation) payment (cover charge) interception retroactive liability (invoice delivery or credit note) .Saldoto a client account is dynamic and not always zero (balanced).

The main difference with the fiscal apparatus, where sales operations (issuance of goods) and payment (marking different types) is always balanced.

The scope of the module according to the H-18 is operating on site for direct sale to the customer and being expanded (consistent deal).

- I. In direct sales, the goal is to shorten the process of issuing documents from SAP ERP to automate the issuance of documents, but the dossier standard process (see below)
- II. In extended sale (sequential issuance of transaction documents) using standard SAP transactions.
  1. **Order for sale**- the document does not create accounting or warehouse receipts in SAP ERP. The document does not create obligations between the parties (end customer - a company operator). This document is considered "intention" to sell, but in terms of SAP ERP is a basic document for process-sale payment as it contains information on quantities and prices of goods and services that are based on the following documents in the transaction.
  2. **outgoing delivery**- the document does not create accounting or warehouse receipts in SAP ERP. The purpose of this document is create a plan for issuing goods from the warehouse to the customer (when and what the total transaction to be prepared from the warehouse for transmission to the client). The document is optional.
  3. **Display of goods**- the document CREATE accounting records material accounts of the company and changed the stock object in SAP ERP. The document does not create real (within the meaning of accounting operations - according to BG chart - account 411) an obligation of the customer.
  4. **invoice**- the document CREATE accounting records the client's account and creates real (account 411) payment obligations of the customer (for sale) or refund (in return). The document does not create accounting records material accounts of the company and does not adjust stocks. A variation of the invoice protocol of sale (when the client is anonymous and the amount is paid in cash or bank card). Reverse accounting document is a Credit Memo.
  5. **Celebration of payment (income / recoveries from client)**- the document CREATE accounting records the client's account (a major expense 411) and a cash account (banking available or estimated - a group of 50 \*) of the company. In reimbursements operation twist
  6. The documents that create accounting entries or change amounts - can not be corrected / deleted. The correction is only in reverse / correction new document.

Both methods should have automatic connection with a fiscal device and by definition are part of a management system for sales outlets.

The documents that are directly affected by the H-18 are:

"Sale order" - references in H-18: information on sales, customer order

As described in the H-18 sale was only documents that provide goods or services to customers. The documents return, correction and reversal - no sales under H-18, but in terms of SAP ERP managed with the same functionalities.

The need to establish active FU is only when a sale (And generate UNP) according to H-18 - ie additional documents: Return, Credit Memo, the issue of commodity payment - are not bound by the requirement to have an active FU (H-18 pril.29.t.9), just enjoy references to already issued UNP.

"Invoice" / "credit note" / "Protocol for sale" - references in H-18: attribute of the sale is the number of invoice / credit, the sale seems to be considered as a separate and independent document

"Payment" - reference in the H-18: payment refund

Pursuant to the requirements of the H-18 in the presence of software that manages commercial activities, it needs to meet the following requirements:

#### [Appendix №29 to art. 52a](#)

(New - SG. 80 of 2018 - there are subsequent adjustments that does not substantially affect the current document)

Requirements management software sales outlets

1. The software supports interface in Bulgarian.
2. The software ensures completeness and integrity of data generated in its use.
3. In cases where the software to manage sales outlet is a module of the software, other modules can not have duplicate functionality for sales management or functionality designed to circumvent the requirements of this application.
4. The software contains a built-in developing its defense to change or add, without authorization from the manufacturer / distributor of external modules that can change the functionality of the software to circumvent the requirements laid down in this Annex.
5. The software uses possibly a reliable source of accurate real time and provides the required time synchronization between each workstation and used it to print FU.
6. The software has built-in controls for mandatory filling of data users (operators) - a unique code per user (operator) within the system, three names, position held, role in the system, start / end of the period of activity of the user (operator ) for each of its assigned roles.
7. The software provides unequivocal authentication of users (operators) when working with it.
8. The software provides connectivity with FU in a manner permitting obtaining real-time information about the status of FU. The software blocks operations of opening and closing of the sale when the status of the FU does not allow the issuance of FB. When premises have more than one job, the software blocks operations of opening / closing of the sale and a command to FU to generate daily report (Z-Report) for the specific job for which they are established those circumstances.
9. When entering information in software sales software generates a unique

Number of sale (UNP), which is formed as follows:

- Individual number of FU - operator code - Serial number of the sale.
- The separation of elements in the unique number of the sale with the sign "-" is required.
- An example of UNP: XXXHHHHH-ZZZZ-0000001 where HHHHHHXX- 8-digit individual number of FU assigned by the manufacturer, ZZZZ - 4-digit code of the operator entered data for sale, according to the nomenclature of the software 0000001-7-digit serial number of sale formed separately for each individual number of FU. The number rises upward in increments of 1 for each sale and contains only Arabic numerals.

10. Upon payment introduced in software sales, which according to the requirements of this ordinance shall be issued FB, the software required to submit a fiscal device unique number of sale for inclusion in FB. When payments are selling more than one unique number of sales is included in publications FB for each payment, including story-FB as may be issued.

11. The software does not allow printing of official receipts for customer orders made within a sale.

12. In most cases (full or partial) open but not completed compulsory sale software stored in a database complete information about the canceled sale - canceled goods / services, quantity, value, operator and others.

13. The software must have reliable protection from intentional or accidental deletion or modification of already stored data on completed sales:

- no built-in software functionality to delete database records;
- The software allows reversal of completed sales (reversal-operations), as required reversal stored data.

14. When creating documents other than fiscal receipt, the software does not allow inclusion of text containing the words "fiscal" "fiscal" "fiscal" "fiscal" or derivatives phrases. Requirement does not refer to the names of the traders who printing accompanied by their legal form and their UIC, as well as the type of goods purchased.

15. The software maintains information in a structured way for these actions performed:

a) introduction / modification of users (operators) software and assigned their role in the system - who and when was and description of the change;

b) data related to the actions (operations) of users (operators) of the system:

- name of the user (the operator);
- code of the user (the operator);
- role;
- date and time of operation (the operation);
- type of action (operation) - are registered at least the following actions
- (Operations): entry and exit to / from the system (login / logout), cancellation, cancellation and change in the nomenclature of the software; actions (operations) "reversal" and "cancellation" of selling - and unique number of the sale.

16. The software provides visualization in a user interface recorded in item 15 information with the possibility of filtering one or several criteria: time, user (operator), a type of actions, etc.

17. Through user interface software provides access to data created by him in terms of art. 38, para. 1 TSSPC. When database backup software provides the creation and maintenance of records and access to archive data in terms of art. 38, para. 1 TSSPC in user interface.

18. The software should be provided through the user interface visualization and export of data from the database in tabular format, a file format XLS / XLSX or CSV, using the following filters: For a trader (priSaaS); For a period (from date to date) and / or for commercial property (all or specifically indicated) and / or for the FU, which registered sales (all FU or specific FU) and / or job (all or specific specified), and / or operator (all or specifically indicated). The exported data have the following structure:

18.1. Table - Summary of sales:

- a unique number of sales - according item. 9;
- Systemic number of sales assigned by the software;
- code and name of the outlet;
- the opening date of the sale;
- During the opening of the sale (hour, minute, second);
- code workstation;
- code operator;
- total amount of the sale - without VAT in lev .;
- discount - in lev .;
- VAT - amount - in lev .;
- amount due on sale - in lev .;
- prodazhbata- invoice number (if an invoice is issued and the software is available information);
- prodazhbata- invoice date (if an invoice is issued and the software is available information);
- date of completion of the sale;
- During the completion of the sale (hour, minute, second);
- Customer code (if entries);
- customer name (if entered information).

18.2. Table - Payments data sales:

- a unique number of sales - according item. 9;
- Systemic number of sales assigned by the software;
- the opening date of the sale;
- date of completion of the sale;
- total amount of the sale - in lev .;
- date of payment;
- code operator registered payment;
- amount paid VAT - in lev .;
- VAT - amount - in lev .;
- type of payment - according to the nomenclature in the software;
- individual number of FU, which was released FB payment.

### 18.3. Table - Detailed sales figures:

- a unique number of sales - according item. 9;
- Systemic number of sales assigned by the software;
- code of the goods / service;
- the name of the product / service;
- amount;
- unit price (without discount) - VAT in lev .;
- discount (amount) - in lev .;
- VAT rate;
- VAT - amount in lev .;
- total - in lev.

### 18.4. Table - reversed sales:

- a unique number of sales - according item. 9;
- Systemic number of sales assigned by the software;
- code of the goods / service;
- the name of the product / service;
- amount;
- unit price (without discount) - VAT in lev .;
- discount (amount) - in lev .;
- VAT rate;
- VAT - amount in lev .;
- total - in lev .;
- date of completion of the sale;
- During the completion of the sale (hour, min., Sec.);
- date of cancellation of the sale;
- During the reversal of the sale (hour, min., Sec.);
- individual number of FU, which was released story-FB;
- code operator committed chargeback.

### 18.5. Table - Canceled Sales:

- a unique number of sales - according item. 9;
- Systemic number of sales assigned by the software;
- code of the recalled product / service;
- the name of the recalled product / service;
- amount;
- unit price (without discount) - VAT in lev .;
- discount (amount) - in lev .;

- VAT rate;
- VAT - amount - in lev .;
- total - in lev .;
- the opening date of the sale;
- During the opening of the sale (hour, min., Sec.);
- date of cancellation of the sale or the product / service;
- During the cancellation of the sale or the product / service (hour, min., Sec.);
- code of the operator who carried out the cancellation.

18.6. Table - Summary of supply (if the software has functionality for registering deliveries)

- ID recording;
- date of delivery;
- time (hour, minute, second);
- code operator;
- Provider - code;
- Provider - name;
- invoice delivery - №;
- invoice delivery - date;
- total amount of delivery (without discount), VAT - in lev .;
- discount - in lev .;
- VAT - amount - in lev .;
- total - in lev .;
- type of payment - according to the nomenclature in the software.

18.7. Table - Detailed data supply (if the software has functionality for registering deliveries)

- ID recording - match the record ID from the table summarizing supplies;
- code of the goods / service;
- the name of the product / service;
- amount;
- unit price (without discount) - in lev .;
- discount (amount) - in lev .;
- VAT amount - in lev .;
- total - in lev .

18.8. Table - Movement of goods for the period (if the software has functionality for tracking the movement of goods):

- commodity code;
- merchandise name;
- quantity at the beginning of the period;

- total value at beginning of period - in lev .;
- debit turnover for the period - quantity;
- debit turnover for the period - value in lev .;
- Credit turnover for the period - quantity;
- Credit turnover for the period - value in lev .;
- quantity at the end of the period;
- total value at end of period - in lev.

#### 18.9. Tables with nomenclatures:

- 1) goods / services- code, name, date of initial configuration of the system, date modified, date of deactivation;
- 2) dostavchitsi- identifier (UIC, other), name, date of initial configuration of the system, date modified, date of deactivation (if the software has functionality for input suppliers);
- 3) CLIENTS identifier (UIC, other), name, date of initial configuration of the system, date modified, date of deactivation (if the software has functionality to introduce customers);
- 4) types of operations (actions) - code name, date of initial configuration of the system, date modified, date of deactivation;
- 5) types of payments - code, name, date of initial configuration of the system, date modified, date of deactivation;
- 6) outlets - code, name, location, date of initial configuration of the system, date modified, date of deactivation;
- 7) Working seats code, commercial property, which finds individual number connected to the FU, date of initial configuration of the system, date modified, date of deactivation;
- 8) users (operators) - a unique code in the system, names on a document of identity, date of initial configuration of the system, date modified, date of deactivation; assigned roles and period of activity for each other entries;
- 9) roles of users (operators) of softuera- code name rights date Configuration / deactivation; made changes to the assigned rights of each rolya- date and made changes;
- 10) rights assigned roles - code name, description, date of configuration / deactivation.

Allowed the provision of alternative nomenclature tables as coverage they contain information consistent with those in section. 18.9.

19. For the purposes of control activities NRA all software should be configured

"Auditing profile" by analogy with the admin account, but read only.

Audit profile should provide at least the following options:

- access to the functionality of the software under item 16 17 i18 (priSaaS - for a retailer);
- access to the configuration parameters of the software (priSaaS - for the merchant);

- full access to the reference part of the software (in SaaS - for the merchant).

20. The software does not have the opportunity to work in test mode, training or the like.

21. When the software is part of or is connected to an integrated information system sales management / business of the person under Article 3 and the technology used to its implementation does not allow the execution of all or part of the requirements under p. 16, 17, 18 and 19, the implementation of these requirements should be provided by functionality integrated system.