7.11   DISPLAYING DATA ON ISSUED INVOICES

Upon a tax authority official's request for tax audit purposes, the taxable person must submit data from the electronic register of issued invoices for cash operations in the mode and form prescribed in the *Rules amending the Rules on the requirements regarding software and electronic devices, on the management and operation of information systems and on the content, form, method and time limits for the submission of data (Official Gazzette RS, No. 18/16).*

In accordance with the changes made to the initial Rules from 2013 (*Rules on the requirements regarding software and electronic devices, on the management and operation of information systems and on the content, form, method and time limits for the submission of data (Official Gazzette RS 35/13 and amended 42/13)*), up until the amendment of the rules, it was possible to create these two reports in the COBISS3/Reports software module in the **Data export** group. The reports are now updated and can be created in the COBISS3/Loan software module.

The data from the electronic register of issued invoices by the taxable person is entered into structured computer files in standard form with the following names:

- REPORT INVOICES HEADERS.TXT – data on issued invoices

- REPORT INVOICES ITEMS.TXT – data on items on issued invoices

Procedure

1. In the **Invoice** class, select the appropriate method:

   - **Display data on issued invoices (REPORT INVOICES HEADERS.TXT)**
   - **Display data on issued invoices (REPORT INVOICES ITEMS.TXT)**

2. In the **REPORT INVOICES HEADERS.TXT** window or the **REPORT INVOICES ITEMS.TXT** window, specify the time period.

> Note:
>
> *Each file must contain data for each calendar year. If the taxing authority requests a report for several years, the report and the files must be created for each year individually. If the taxing authority requests the report with summary data in the current calendar year, the file must contain the entry of data from the day that the request was made onwards. This means that when the report and/or file is created, the date of the previous day must be entered as the end date.*

3. Click the **Find** button.

   Under "Number of records" the number of records in the file is displayed.

4. Click the **File location** button.

The **Select location** window will open, where you define the folder on the computer where each file will be saved.

5. Click the **Save** button.

The data is saved to the file in the selected folder. Under "File name" the location and file name are displayed.

6. Click the **Exit** button to close the window.

The Rules also prescribe the form, in which the data must be submitted:

Data are written on standard computer disks of 3.5in (1.44 MB) or on standard CDs of 700 MB or on standard DVDs of 4.7 GB. Notwithstanding the previous sentence, the person liable for tax may submit data also on other data mediums on condition that all data prescribed by these rules are provided.

The envelope of the data medium has the following data printed in a readable manner:

- *title and tax number of the person liable for tax*

- *type of data print*

- *period covered by the print of data*

- *number of prints in each file*

- *calculated condensed values of data in each file on the basis of algorithms MD5 (32 characters in the hexadecimal notation) and SHA-1 (40 characters in the hexadecimal notation)*

The calculated condensed values of data are required to ensure data identification. To calculate the condensed values in each file on the basis of algorithms MD5 (32 characters in the hexadecimal notation) and SHA-1 (40 characters in the hexadecimal notation), use tools or programs, available online free of charge (e.g. the web application *http://onlinemd5.com/*, or the MD5 and SHA Checksum Utility tool).