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Fiscalisation Without Narrative Capture

Why awareness and public trust matter in digital tax-control reform

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Publication Note

This policy note is an independent analytical contribution on fiscalisation, awareness and public trust in digital tax-control reform. It is intended to support policy discussion and implementation thinking, and should not be read as legal advice, institutional assessment or country-specific implementation guidance.

The note draws on publicly available materials, official sources and selected international references. References are included to support the policy argument and to guide further reading. Legal and regulatory materials should be checked against the original official sources before being relied upon for operational or legal purposes.

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Executive Summary

Fiscalisation should be understood first as transaction-visibility infrastructure. Its purpose is to make business activity more consistently recorded, harder to suppress and more useful for compliance risk management, while its public value depends on whether that visibility is experienced as fair, proportionate and administratively credible.

Fiscalisation projects are often specified through legal scope, device certification and data-reporting requirements, while the public interface receives less structured design attention. When this happens, weaknesses that began as implementation design failures may later be misread as technology problems, taxpayer resistance or poor messaging, even though the deeper issue is that the public meaning and practical experience of the system were not deliberately designed.

Fiscalisation may be designed as tax-control infrastructure, but in practice it can be experienced as a public intervention. Tax administrations see data flows, audit trails and risk analytics, while merchants encounter devices, routines, errors and operational exposure. Consumers encounter changing receipts and messages about their role in the formal economy, while accountants, software providers and other intermediaries absorb additional responsibilities. The gap between internal design and external experience is where narrative capture begins.

For this reason, fiscalisation programmes require more than legal rules, technical standards and enforcement capacity. They require a deliberately designed public interface through which the system is explained, understood, trusted and enacted in everyday practice. This layer is less about marketing than about governance, because it shapes whether fiscalisation is interpreted as legitimate infrastructure for fair taxation, as surveillance, as bureaucracy or as political symbolism.

This article argues that next-generation fiscalisation can remain clean tax-control infrastructure only if awareness and the public interface are treated as part of implementation design. Legal rules, technical architecture and enforcement capacity may create transaction visibility, but the public interface determines whether that visibility is understood, trusted and experienced as fair in everyday use. It proposes a four-layer model involving legal design, technical architecture, enforcement practice and the public interface, and translates that model into ten practical design tests for clean fiscalisation.

The argument applies to any jurisdiction moving toward more digital, data-driven tax control. Hungary provides a timely illustration of the wider point because it combines a large existing online cash-register environment, a formal transition toward new receipt-management architecture and a defined implementation timetable. In such settings, awareness and public-interface design help connect legal obligations, technical requirements and everyday behaviour across the groups affected by the reform.

Fiscalisation is at its strongest when its design, operation and public interface make its purpose and fairness intelligible in everyday use, allowing the system to stand on technical credibility and public trust rather than on slogans.

1. What Fiscalisation Is Meant to Do

Fiscalisation should be understood first as transaction-visibility infrastructure. Its purpose is to make business activity more consistently recorded, harder to suppress and more useful for compliance risk management. This framing is more precise than describing fiscalisation simply as a reporting system or a cash-register requirement, because the real policy value lies in the evidential and analytical quality of the transaction data that the system creates.

In the IMF's terminology, electronic fiscal reporting is a way to ensure automated reporting of taxpayer business activities to the tax administration as part of a broader strategy for managing tax compliance risks.[1] The emphasis is wider than devices or APIs, since it includes data collection, data analysis, operational follow-up and the ability of the tax administration to turn transaction-level visibility into proportionate compliance treatment.

Fiscalisation makes transactions, especially high-volume and lower-value B2C transactions, more consistently documented and more readily available for analysis. It creates a more reliable stream of transaction evidence in environments where manual receipts, informal practices and weak record-keeping can make under-reporting difficult to detect. This matters because many compliance risks in retail and similar sectors arise at the point of transaction, where omitted or altered receipts create an evidence problem before they become an enforcement problem.

A well-designed fiscalisation system protects the tax base, reduces opportunities for sales suppression, improves audit trails, supports fair competition and enables more targeted risk-based interventions. It can make ordinary compliance more structured for willing taxpayers while making concealment of business activity more difficult for those who deliberately under-report. The OECD places fiscal devices and related digital tools within the modern tax administration toolkit, where their role is to reduce opportunities for sales suppression and provide tax administrations with better data to monitor compliance.[2]

Fiscalisation still has limits, and recognising those limits strengthens the policy case rather than weakening it. Its value depends on the quality of the surrounding legal design, data analysis, enforcement processes, taxpayer services, consumer engagement and implementation discipline. When fiscalisation is specified without corresponding investment in data analysis and enforcement practice, policymakers risk purchasing transaction visibility that the administration is not yet ready to use. A system that captures transactions reliably, analyses them intelligently and uses them proportionately can become part of a more credible tax administration, while a system that collects data without embedding that data in compliance risk management may become expensive infrastructure with limited behavioural effect.

The most accurate way to frame fiscalisation is therefore as a structured compliance instrument within the wider digitalisation of tax administration. It connects transaction capture, data access, auditability and risk treatment in a more automated and standardised way, placing fiscalisation alongside e-invoicing, e-reporting and other transaction-level instruments in the digital tax-control landscape. These instruments are

[1] International Monetary Fund, *How to Implement Electronic Fiscal Reporting (Fiscalization)*, IMF How-To Note 2023/003, Fiscal Affairs Department, 2023. Original PDF available from the IMF at https://www.imf.org/-/media/files/publications/howtonotes/2023/english/htnea2023003.pdf. Publication page available at https://www.imf.org/en/publications/imf-how-to-notes/issues/2023/11/06/how-to-implement-electronic-fiscal-reporting-fiscalization-537576.

[2] Organisation for Economic Co-operation and Development, *Technology Tools to Tackle Tax Evasion and Tax Fraud*, OECD Publishing, 2017. Official OECD publication page available at https://www.oecd.org/en/publications/technology-tools-to-tackle-tax-evasion-and-tax-fraud_g2g77afa-en.html. Original PDF available from the OECD at https://www.oecd.org/content/dam/oecd/en/publications/reports/2017/03/technology-tools-to-tackle-tax-evasion-and-tax-fraud_g1g77afa/g2g77afa-en.pdf.

legally and technically distinct, and their scopes differ, particularly between B2B and B2C environments, yet they reflect the same broader movement toward greater transaction visibility in tax administration.

Fiscalisation is a particularly visible part of this movement because, more than many other digital tax-control instruments, it reaches into everyday life through B2C transactions, receipts, checkout routines, compliant devices, merchant obligations and the ordinary moments in which consumers receive, request or rely on proof of purchase. As tax control moves closer to the transaction, these practical encounters begin to influence how taxpayers, businesses and consumers judge the quality, fairness and legitimacy of the system's governance, which means that public trust, stakeholder understanding and practical usability can no longer be treated as matters of communication alone.

This visibility is both the policy power and the implementation risk of fiscalisation. The power lies in making previously fragile or opaque transactional evidence more visible to the tax administration, while the risk arises because visibility enters commercial life, where it affects routines, perceptions and the public meaning of the relationship between the state, businesses and consumers.

2. Designed as a System, Experienced as an Intervention

Inside tax administrations, fiscalisation is usually designed as a system. It is specified through legal scope, reporting logic, device or software requirements, data structures, transmission rules, control points and enforcement pathways. From that legitimate administrative perspective, it appears as an administrative and technical instrument that increases transaction visibility, improves auditability and supports compliance risk management.

Outside that institutional perspective, however, the same system is experienced differently. A retailer encounters fiscalisation when the checkout stops because a device fails, when staff must be retrained, when an error message appears during a busy period or when an ordinary input mistake begins to feel like a compliance exposure. For many small businesses, fiscalisation is experienced more directly through the cost of mandatory investment in compliant devices, operational disruption and internal reorganisation, as reporting obligations may require changes to infrastructure, new support dependencies and adjustments to everyday business processes. In that setting, fiscalisation is felt first as a change in operational rhythm and perceived risk rather than as an abstraction about data.

An accountant encounters fiscalisation through reconciliation tasks, unexpected mismatches between accounting records and fiscal data, and the need to explain differences and exceptions to clients or authorities. A software provider encounters it through certification requirements, integration projects, support obligations and the need to maintain trust with clients and authorities when systems change or fail. Consumers encounter it when receipts change form, when they are encouraged to ask for receipts or when public messages connect their behaviour to formalisation and tax compliance.

This distinction between internal design and external experience matters because compliance is produced by more than technical architecture. Research on tax compliance, including the slippery slope framework, suggests that durable compliance depends on both the power of authorities and trust in those authorities.[3]

[3] Erich Kirchler, Erik Hoelzl and Ingrid Wahl, "Enforced versus voluntary tax compliance: The slippery slope framework", *Journal of Economic Psychology*, 29(2), 2008, pp. 210-225. Original publisher page available through Elsevier at https://doi.org/10.1016/j.joep.2007.05.004.

Enforcement capacity without trust can fuel resistance and strategic avoidance, while trust-based approaches without credible control architecture may fail to deter deliberate non-compliance.

The aim is not to make a mandatory system voluntary, but to create the conditions under which compliance is understood, accepted and integrated into ordinary business practice rather than treated only as an external imposition.

Fiscalisation sits at the intersection of these two dimensions. It increases the state's capacity to observe transactional activity, standardise reporting and respond to risk, while requiring the state to justify that visibility in a way that appears proportionate, intelligible and administratively fair to those who must live with the system in practice. This is where many fiscalisation debates remain too narrow, because they focus on whether the system can technically report transactions while spending far less time on what merchants, intermediaries and consumers will believe the system is actually for. That perceived purpose is shaped not only by official explanations, but also by the accumulated experience of businesses that often interpret new reporting obligations as additional cost, administrative pressure, operational constraint or expanded state control.

The gap between internal design and external experience is not a secondary communication issue. It is a structural implementation issue that shapes whether fiscalisation is received as credible infrastructure or as contested intervention. It is also where narrative capture begins, since affected actors will interpret the system not only by reading legal texts or technical specifications, but by experiencing devices, errors, inspections, costs, workflow changes, receipts, public messages and the behaviour of institutions.

The question is therefore not simply whether fiscalisation should be used. The more important question is how it can be designed, explained and governed so that it remains a clean, trust-preserving instrument of tax control rather than becoming overloaded by operational frustration, misunderstanding, distrust or competing political meanings.

3. The Four-Layer Model for Trust-Preserving Fiscalisation

If fiscalisation is treated only as a legal requirement, a reporting technology or an enforcement device, an essential part of implementation remains under-specified. A more complete view is to understand fiscalisation through four interdependent layers involving the legal layer, the technical layer, the enforcement layer and the public interface layer.

[1] The legal layer defines what must be reported, by whom, under what authority and with what evidentiary status. It sets the scope of obligations, exemptions, liabilities and institutional mandates, and it gives taxpayers and intermediaries the predictability required for day-to-day compliance.

[2] The technical layer defines how transaction data are captured, structured and transmitted. It includes devices, software architecture, APIs, data formats, certification logic, transmission channels and security controls, and it determines whether fiscal data are reliable, analysable and usable in ordinary operation.

[3] The enforcement layer defines how fiscalisation is connected to compliance treatment. It covers risk identification, monitoring, inspections, sanctions, escalation pathways, exception handling and the use of fiscal data in audit and enforcement. At this layer, fiscalisation becomes more than passive reporting infrastructure, because the data start to influence risk treatment and taxpayer behaviour.

[4] The public interface layer defines how fiscalisation is explained, understood, trusted and enacted in everyday practice. It includes stakeholder-specific guidance, awareness initiatives, public-facing messaging, operational support, consumer-facing design and the concrete meaning attached to receipts, devices and reporting routines. It is the layer through which legal obligations and technical systems acquire practical and social meaning.

This public interface layer is less about marketing than about governance. It determines whether fiscalisation is publicly interpreted as legitimate infrastructure for fair taxation, an intrusive surveillance mechanism, another layer of bureaucracy or a politicised symbol. When this layer is left to improvisation, fragmented vendor communication or partisan framing, the other three layers become easier to misread and harder to implement.

At present, many fiscalisation debates in ministries, tax administrations and implementation teams are still dominated by legal scope, device standards, API specifications and certification pathways, while the public interface is discussed only in passing as communication. This is a structural blind spot rather than a stylistic omission, because the public interface often has no clear institutional owner, no defined budget line and no authority to influence legal, technical or enforcement choices when those choices begin to create avoidable distrust.

The public interface layer therefore needs explicit institutional ownership within the fiscalisation governance structure. Without such ownership, the experience of merchants, intermediaries and consumers may remain disconnected from legal drafting, technical standards and enforcement practice, even when those choices begin to create public meanings that diverge from the system’s intended function.

The value of the four-layer model is that it locates trust-related issues inside implementation design rather than outside it. Trust, awareness and participation are often discussed as soft supplements to a technical project, although in practice they affect whether legal obligations are understood, whether technical systems are adopted correctly, whether enforcement appears proportionate and whether the overall reform is received as credible. A technically sound system can still struggle if taxpayers do not understand its purpose, if intermediaries do not trust its operation or if public narratives detach the system from its actual function.

The public interface is therefore not an optional fourth layer. It is the layer that will be designed either deliberately or accidentally. If policymakers do not specify it, it will still be created by implementation frictions, vendor explanations, social media narratives, business complaints and political rhetoric. In that case, the public meaning of fiscalisation is outsourced without anyone formally deciding to outsource it.

The next question is what happens when this fourth layer is left ungoverned, because that is where fiscalisation becomes vulnerable to competing narratives from below and above.

4. Narrative Capture from Below and Above

Once fiscalisation is in place, it does not remain a purely technical or legal construct. It becomes a story that different actors tell about the state, the market and each other. These stories may support the system, ignore it or turn against it, and the risk for policymakers is that they may capture the public meaning of fiscalisation in ways that weaken its legitimacy and effectiveness.

One way to understand this dynamic is through the lens of policy narratives. Research in the Narrative Policy Framework suggests that policy instruments are often interpreted through competing stories that contain settings, characters, villains, victims, heroes and causal plots.[4] Fiscalisation fits this pattern because

- it can be read as a story about fair contribution, modernisation and market integrity, or
- as a story about state overreach, mistrust and administrative burden.

Narrative capture can come from below, through anti-compliance myths and everyday conversations, and from above, through political overcommunication and moralised messaging.

- From below, fiscalisation may be framed as evidence that the state does not trust businesses, as a tool for constant surveillance, as a burden imposed mainly on small enterprises, or as another bureaucratic layer in already fragile operating environments. These narratives often build on real frictions, including poor support, unclear guidance, unequal treatment, weak digital readiness or low baseline institutional trust.
- From above, fiscalisation may be over framed as proof of political resolve, a moral test of good citizens against bad actors, a technological trophy or an instrument through which citizens are encouraged to act as quasi-enforcers. In that case, the system's meaning is stretched beyond its legal and technical function. The receipt becomes a moral symbol rather than a compliance document, criticism of implementation risks being treated as disloyalty, and technology is presented as a guarantee of fairness even when institutions and practices remain uneven.

A common failure scenario begins when a fiscalisation system goes live while merchants are still receiving inconsistent answers about device errors and exception handling. Helpdesks become overloaded, inspections focus on formal receipt issuance, and public communication continues to describe the system as modern and simple. Within weeks, the dominant story in business circles may no longer be about fair competition, but about surveillance with unreliable tools. By the time the technology stabilises, the public story surrounding it may already have hardened, and that story is often harder to repair than the underlying software.

Another failure scenario begins when a receipt lottery or similar consumer incentive is launched with strong promotional branding but weak explanation of its tax-control purpose. Initial curiosity may produce participation, but the public message can gradually shift from market fairness to prize-seeking. Once an incentive is perceived as entertainment or political spectacle, it becomes difficult to reframe it as a serious part of tax control, and the mechanism may start distracting from the legitimacy it was meant to support.

[4] Michael D. Jones, Elizabeth A. Shanahan and Mark K. McBeth, eds., *The Science of Stories: Applications of the Narrative Policy Framework in Public Policy Analysis*, Palgrave Macmillan, 2014. Original publisher page available from Springer Nature at https://link.springer.com/book/10.1057/9781137485861.

The argument here is not that public communication about fiscalisation is problematic. A certain level of explanation and encouragement is necessary, especially where fiscalisation changes daily routines for merchants, intermediaries and consumers. The risk arises when the public meaning of fiscalisation is captured by bottom-up or top-down narratives that are no longer aligned with what the system is designed to do.

Fiscalisation is weakened when it is turned either into a symbol of state intrusion or into a symbol of political virtue. In both cases, its professional neutrality and technical credibility are undermined, and it becomes a proxy for wider conflicts about trust, power and identity rather than an instrument for making tax compliance more consistent and fair.

Recognising this dynamic does not mean abandoning fiscalisation. It means treating narrative risk as part of implementation risk management rather than as a media issue, and it explains why awareness and consumer incentives should be designed as instruments for keeping the system anchored to its intended function.

5. Awareness as Implementation, Not Propaganda

Awareness campaigns around fiscalisation are often treated as the soft side of the project, sometimes optional, sometimes symbolic and often delegated to public relations once the legal and technical design is already largely fixed. In practice, awareness is part of implementation architecture because it shapes whether the system is understood, trusted and used correctly.

A fiscalisation system that taxpayers do not understand, merchants mistrust and consumers misread will struggle to preserve legitimacy, even if its legal design and technical architecture are sound. The task of awareness is not to turn fiscalisation into a slogan. Its task is to explain the system's purpose, proportionality, functioning and public value in ways that are intelligible to the different groups that experience the reform in practice.

A trust-preserving awareness strategy must therefore be stakeholder-specific. Merchants need operational clarity about obligations, devices, software, errors and inspections. Accountants need interpretive clarity about how fiscal data relate to accounting records and client advice. Software providers need stable specifications, reasonable timelines and clear expectations about certification and support. Consumers need simple explanations of what the receipt means and what, if anything, is expected from them. Tax authority staff need consistent internal guidance so that enforcement practice aligns with what is communicated externally.

When awareness is reduced to a generic communication campaign, important work is left outside the design process. Communication can tell people that a system exists and can help explain its purpose, but without role-specific and operational content it is rarely sufficient on its own to shape how merchants, intermediaries and consumers understand, use and trust the system at the checkout, in accounting records, during inspections or when something goes wrong. For that reason, awareness should be connected to stakeholder-specific guidance, operational support and public-interface design from the beginning, rather than added only after the main legal and technical choices have already been made.

This is why awareness should be treated as implementation risk control. It can identify misunderstandings early, reduce operational friction, support voluntary compliance and make enforcement easier to perceive as proportionate. It can also provide feedback through questions, complaints, support requests, readiness indicators, consumer behaviour and merchant experience, which should be analysed as part of compliance risk management rather than stored separately as communication metrics.[5]

Designing this layer requires more than communication capacity. It requires fluency in fiscalisation architecture, stakeholder operations, compliance risk management and the way incentives and narratives work in real markets. When these perspectives remain separated, communication becomes decoration, incentives become spectacle and the public interface remains too weak to carry the legitimacy burden placed on it.

Awareness should therefore be anchored in the same logic as the rest of the system, involving clarity, proportionality and fairness. It should not turn fiscalisation into a moral campaign or a political slogan, because its role is to make the system understandable enough that it does not need such devices to sustain itself.

6. Consumer Incentives as Participation, Not Spectacle

In some jurisdictions, consumer incentives such as receipt lotteries or reward schemes have been used to support fiscalisation by encouraging consumers to ask for receipts. The logic is straightforward enough, since a seller who knows that customers may request, retain or register receipts has less room to suppress sales without creating a visible mismatch.

Experience with these instruments suggests that consumer incentives can support compliance when they are well designed and embedded in a broader strategy. European Commission work on random awards for tax compliance discusses receipt-based tax lotteries in Europe, including Malta, Slovakia and Portugal, and refers to Taiwan's longer history of linking receipts to lottery mechanisms.[6] OECD work on technology tools also refers to customer awareness and incentive mechanisms as part of the wider set of tools used to tackle tax evasion and tax fraud.[7]

Consumer incentives are nevertheless a double-edged instrument. A well-designed incentive can make fiscalisation more acceptable by changing the citizen's role from passive subject of control into visible participant in market fairness. A poorly designed incentive can trivialise tax compliance, create perceptions of political spectacle or shift the perceived responsibility for enforcement onto consumers.

For this reason, consumer incentives should be treated as participation mechanisms rather than as gimmicks or political theatre. They need to be simple enough to understand, credible enough to be trusted, proportionate enough to avoid distortion, inclusive enough to reach digitally less confident users, privacy-

[5] European Commission, *Compliance Risk Management in the Digital Era*, 2023. Original PDF available from the European Commission at https://taxation-customs.ec.europa.eu/system/files/2024-01/2023_CRM_Guide.pdf.

[6] European Commission, *Improving VAT Compliance - Random Awards for Tax Compliance*, Taxation Paper No. 51, Directorate-General for Taxation and Customs Union, 2015. Original PDF available from the European Commission at https://taxation-customs.ec.europa.eu/system/files/2016-09/taxation_paper_51.pdf. Publication listing available at https://taxation-customs.ec.europa.eu/taxation/economic-analysis/taxation-papers_en.

[7] Organisation for Economic Co-operation and Development, *Technology Tools to Tackle Tax Evasion and Tax Fraud*, OECD Publishing, 2017. Official OECD publication page available at https://www.oecd.org/en/publications/technology-tools-to-tackle-tax-evasion-and-tax-fraud_g2g77afa-en.html. Original PDF available from the OECD at https://www.oecd.org/content/dam/oecd/en/publications/reports/2017/03/technology-tools-to-tackle-tax-evasion-and-tax-fraud_g1g77afa/g2g77afa-en.pdf.

aware enough to avoid suspicion, neutral enough to avoid partisan association and measurable enough to show whether they actually affect receipt behaviour and reported sales.

A consumer incentive that is not tied to the purpose of fiscalisation is not a participation mechanism. It is a distraction, because it asks citizens to notice the reward while leaving the underlying tax-control purpose vague. Once the incentive is read primarily as entertainment, prize-seeking or political branding, it becomes much harder for the system to use that same mechanism to reinforce fairness, auditability and trust.

Recent evidence from Tanzania illustrates both the potential and the limits of such instruments. The Chr. Michelsen Institute's work on customer incentives and VAT compliance finds that customer-focused incentives can improve compliance, while also emphasising the need for stronger enforcement and broader tax-system reforms if such mechanisms are to be fully effective.[8] The lesson is not that incentives replace enforcement, but that they can strengthen the public interface when they are embedded in a credible compliance environment.

Consumer incentives should therefore make participation visible rather than turn tax compliance into entertainment. When designed as part of the public interface layer, they can support the visibility of receipts and the perception that fiscalisation is a shared, fair arrangement rather than a unilateral imposition.

7. International Lessons for the Public Interface Layer

International experience does not provide a single model to copy, but it does show that the public interface of fiscalisation repeatedly determines whether consumer-facing mechanisms are perceived as useful, fair and credible. Several lessons are especially relevant for jurisdictions modernising fiscal devices, e-receipts or transaction-reporting systems.

The first lesson is that incentives work best when they remain attached to the purpose of the system. The European Commission's analysis of receipt-based tax lotteries shows that these mechanisms are designed to increase receipt demand and improve VAT compliance rather than merely reward consumers.[9] This distinction matters because an incentive that is explained as part of fair competition and transparent taxation reinforces the fiscalisation system, while an incentive explained mainly as a game risks detaching the consumer's attention from the compliance function.

The second lesson is that consumer engagement cannot compensate for weak enforcement or poor implementation. The Tanzanian experience suggests that customer incentives can influence compliance outcomes, but their effect depends on the surrounding enforcement environment and the wider credibility of the tax system.[10] This is useful for fiscalisation design because it prevents consumer participation from being treated as a substitute for audit capability, data analysis or institutional follow-through.

[8] Chr. Michelsen Institute, *The Power of Receipts: Enhancing VAT Compliance in Tanzania through Customer Incentives*, CMI Brief 2025:04. Original publication page available from CMI at https://www.cmi.no/publications/9608-the-power-of-receipts-enhancing-vat-compliance-in-tanzania-through-customer-incentives.

[9] European Commission, *Improving VAT Compliance - Random Awards for Tax Compliance*, Taxation Paper No. 51, Directorate-General for Taxation and Customs Union, 2015. Original PDF available from the European Commission at https://taxation-customs.ec.europa.eu/system/files/2016-09/taxation_paper_51.pdf. Publication listing available at https://taxation-customs.ec.europa.eu/taxation/economic-analysis/taxation-papers_en.

[10] Chr. Michelsen Institute, *The Power of Receipts: Enhancing VAT Compliance in Tanzania through Customer Incentives*, CMI Brief 2025:04. Original publication page available from CMI at https://www.cmi.no/publications/9608-the-power-of-receipts-enhancing-vat-compliance-in-tanzania-through-customer-incentives.

The third lesson is that durability matters. Taiwan's uniform invoice and prize mechanism is often cited as an example of a long-standing consumer-facing receipt system, and official Ministry of Finance and eTax materials continue to present uniform-invoice prize numbers and redemption arrangements as a normal public-facing feature of the tax system.[11] The lesson is not that every jurisdiction should copy Taiwan, but that consumer-facing mechanisms become more credible when they are simple, repeated, institutionally stable and connected to ordinary transaction behaviour.

The fourth lesson is that communication failure creates space for misreading. A system that is technically valid but explained late, generically, moralistically or through political branding gives stakeholders room to attach their own meanings to it. Those meanings may be surveillance, bureaucracy, spectacle or loyalty signalling, even where the technical design itself is legitimate.

The practical lesson is that consumer-facing elements of fiscalisation should be designed to make the system intelligible and credible, while clearly connecting receipts to fair competition, transaction visibility and compliance risk management. When this connection is clear, these mechanisms can support public trust without turning fiscalisation into a game, a slogan or a political symbol.

8. A Broader Policy Question with Hungary as a Timely Illustration

The challenge of aligning legal design, technical architecture, enforcement practice and the public interface arises wherever fiscalisation is introduced or upgraded as part of a move toward more digital, data-driven tax control. It is therefore a general policy challenge rather than a country-specific concern.

Hungary provides a timely illustration of why this question matters now. The country has long used online cash registers and is moving towards further digitalisation of receipt management, including e-receipts and new electronic cash-register architecture under the relevant regulatory framework and official guidance.[12] These developments belong to a wider European trajectory in which fiscal data play a growing role in tax administration, while the Hungarian transition gives that trajectory a concrete implementation setting.

Its relevance comes from scale, timing and implementation readiness. The existing online cash-register environment covers more than 200,000 online cash registers, while the transition toward e-cash registers and e-receipts is taking place under a formal authorisation framework, with existing online cash registers usable until 1 July 2028.[13] In a transition of this scale and complexity, legal rules, technical specifications, authorisation processes, operational guidance and public-facing explanations are most effective when they are connected through a deliberately designed awareness layer, because the transition affects merchants, providers, intermediaries and consumers at the same time.

[11] Ministry of Finance, Republic of China (Taiwan), eTax Portal and Ministry of Finance materials on uniform-invoice prize winning numbers and award redemption. Official eTax page available at https://www.etax.nat.gov.tw/etwmain/en/etw183w. Ministry of Finance material on the Uniform Invoice Award Redemption App available at https://www.mof.gov.tw/eng/singlehtml/f48d641f159a4866b1d31c0916fbcc71?cntId=40cad1266e3e42c2890a2054670f6ba0.

[12] Hungary, 8/2025 (III.31.) NGM Decree on the distribution and operation of e-cash registers and the requirements for e-cash registers and issuing e-receipts. Official Hungarian legislation page available from the National Legislation Database at https://njt.jog.gov.hu/jogszabaly/2025-8-20-2X. National Tax and Customs Administration public guidance on eNyugta and ePénztárgép available at https://nav.gov.hu/ado/enyugta/uzemeltetoknek and https://nav.gov.hu/.

[13] Hungary, National Tax and Customs Administration, "Az e-pénztárgépeké a jövő; ma lépett hatályba a rendelet", 1 April 2025, Official NAV publication available at https://nav.gov.hu/print/sajtoszoba/hirek/az-e-penztargepeke-a-jovo-ma-lepett-hatalyba-a-rendelet.

This is especially important where existing cash-register infrastructure must be replaced or adapted across a wide stakeholder environment under defined deadlines. The function of awareness is not merely to announce that a new system exists, but to help different actors understand what is changing, why the change is taking place, how obligations will work in practice and how errors, costs and responsibilities will be handled. In that sense, awareness becomes the practical connective layer between regulatory design, technical implementation, enforcement practice and everyday use.

While Hungary is a useful example, similar questions arise in other jurisdictions modernising fiscal devices, receipt management, transaction reporting and wider digital tax-control infrastructure, especially where a large existing transaction-recording environment must be adapted under a formal regulatory framework. Awareness and public-interface design matter most when digital tax-control reforms move from policy design into practical implementation, because that is when legal obligations, technical architecture and everyday behaviour have to meet in practice.

9. A Practical Stress Test for Clean Fiscalisation

The four-layer model can be translated into a practical stress test for clean fiscalisation. These ten tests help policymakers identify whether fiscalisation is being designed as complete implementation architecture or merely as law, technology and enforcement with communication added at the end.

1. Can the primary function be explained without political language?
   Fiscalisation should be explainable as infrastructure for transaction visibility, auditability, tax-base protection and fair competition. If its purpose can be explained only through slogans, moral appeals or political achievement language, the public interface is already drifting away from the system's proper function.

2. Has the public interface been designed before go-live?
   Awareness, stakeholder readiness and consumer participation should be designed alongside legal and technical specifications. Practical questions about checkout routines, receipt meaning, error handling and enforcement tone belong to the initial design process rather than to late communication fixes. If the honest answer is that the public interface has not yet been designed, the project should be considered unready for full implementation, even where the devices, APIs and legal rules appear complete.

3. Can each stakeholder group explain what the system requires from them?
   Merchants, consumers, accountants, software providers and enforcement officers require different explanations and different levels of detail. A single generic message rarely sustains trust across all groups, because each group experiences the system through different operational pressures and different forms of risk.

4. Does the system explain what happens when something goes wrong?
   A fiscalisation programme that explains normal operation but leaves errors, outages, corrections and exceptions unclear will generate anxiety at the point of use. Error handling is part of the public interface because it is where many users first test whether the system is fair.

5. Do incentives support participation rather than outsource enforcement?
   Consumer incentives should encourage customers to request and retain receipts by presenting this behaviour as a contribution to fair markets, consumer rights and transaction visibility. The message can be honest about the compliance purpose of the incentive without implying that citizens are being turned into inspectors. Enforcement remains the responsibility of the state, while the incentive offers a visible and fair form of recognition for consumer participation.

6. Is political branding kept away from the system's core meaning?
   Fiscalisation should be presented as part of long-term tax administration capacity rather than as a short-term political achievement. If fiscalisation needs political branding to be visible, its purpose is probably not clear enough on its own terms.

7. Are understanding, trust and participation measured?
   Compliance metrics such as audit outcomes and assessed liabilities should be supplemented by public-interface indicators, including awareness levels, perceived fairness, receipt request behaviour, complaint patterns, support requests, merchant readiness and incentive participation. These indicators should feed directly into compliance risk management.

8. Does enforcement behaviour match the public message?
   A system that communicates fairness while enforcing unpredictably or opaquely will lose legitimacy. Inspections, error handling and sanctions should reflect the same proportionality and support that the public communication promises.

9. Is narrative risk managed as implementation risk?
   Narrative capture should be managed as part of implementation risk management rather than as a media issue. Policymakers should anticipate likely stories about the system, monitor how fiscalisation is discussed and experienced, and adjust design, enforcement and communication when the public meaning of the system starts to drift away from its intended function.

10. Is public ownership clearly separated from technology delivery?
    A technology provider may support fiscalisation reform by clarifying technical feasibility, implementation constraints and system behaviour, but it should not become the de facto owner of legislative design, public messaging or awareness strategy. Legal and policy choices should define what the system is meant to achieve, while technology suppliers should implement those choices within clear public-interest parameters. This distinction matters because fiscalisation is not merely a software deployment. It is a public compliance infrastructure whose purpose, legitimacy and accountability must remain with the public authority and its governance framework.

These tests are deliberately practical. They move the public interface from aspiration to implementation discipline, and they make clear that clean fiscalisation depends on the alignment of legal clarity, technical reliability, proportionate enforcement and public meaning.

10. Conclusion

Fiscalisation is a technical project, a legal instrument, an enforcement tool and a public intervention at the same time. Its primary function is to create transaction visibility as part of compliance risk management, while its primary implementation risk is that this visibility may be misread, mistrusted or overloaded with meanings that undermine its legitimacy.

A fiscalisation system earns legitimacy when it is designed, explained and experienced as a fair public instrument. Awareness explains the system, incentives make participation visible, technical integrity keeps it credible, and legal clarity with proportional enforcement anchors it in predictable rules. When these dimensions are aligned, fiscalisation can strengthen both tax control and public trust, while their separation can turn the same system into a focal point for conflict, fatigue or quiet non-compliance.

The strongest fiscalisation systems will therefore be those that do not need slogans to justify themselves. Their legitimacy will come from clear purpose, reliable operation, proportionate enforcement, credible incentives and a public interface that makes their fairness intelligible in everyday use. The task for policymakers is to design fiscalisation in a way that keeps it clean, so that it remains a trust-preserving instrument of tax control rather than a vessel for competing narratives.

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