

FISCAL PRINTERS DOMINICAN EXPERIENCE

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SUMMARY

This study provides a description and analysis of the results of application of the fiscal printers in the Dominican Republic, as mechanism for controlling sales to end consumers in the retail commercial sector, restaurants and the like. During the study period, the increase reported by taxpayers with fiscal printers in internal VAT collection was greater than that of the group which did not have printers; it was even greater than the total internal increase of VAT. In addition, the increase in collection exceeded the cost of implementation of the project.

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The control of sales to end consumers is one of the most critical areas in tax compliance, with the omission of such sales being one of the most recurrent practices by taxpayers for avoiding the payment of taxes, especially when there is a normative scenario with little control and a low probability of being examined.

In order to face this problem some Tax Administrations (TA) are applying an innovative technological solution that has brought about excellent results. This measure is known as Fiscal Printers (FP) and its technology allows the TA to establish sales control points within the businesses that are similar to a fixed point examination¹.

Some successful experiences with the implementation of this system have been the cases of China, Italy, countries in Easter Europe, Chile (2003), Argentina (1998), Brazil, Venezuela (1994) and Dominican Republic (2008). In this

latter country, fiscal printers arose as an initiative of the Anti-evasion Plan presented by the General Directorate of Internal taxes (DGII) in late 2004, intended to establish an effective tax compliance control mechanism to thus reduce evasion of the ITBIS which represented 41.7% of potential collection that same year.

Empirical evidence has proven that the success of this technological resource depends on, at least, the following requirements: the TA must have the legal power to oblige taxpayers to use this equipment; there should be no possibility of interfering with the equipment in order to offer guarantees to the taxpayers as well as the TA; there should be a technological infrastructure to withstand the quantity and quality of information; in addition to well trained and specialized human resources for making use of said information.

There was a gradual implementation process in the Dominican Republic. It was initially installed to a group of selected taxpayers wherein the DGII assumed the cost of the equipment and thereafter, in a following stage, coverage was expanded to the rest of the taxpayers, who assumed the initial investment costs, with the guarantee of being able to apply them as credits for Income Tax (ISR) or Assets Tax.

An aspect worth noting in the DGII Project was its interest in approaching and negotiating with the business associations, thereby achieving the support of their affiliates for adapting the sales systems so that they would be functional in the adoption of the fiscal printers.

By the end of 2010, a total of 1,447 fiscal printers had been installed in the points of sale of such commercial establishments as supermarkets, fast food, restaurants, stores and hardware stores. In the study period, the results show that benefits exceed the costs of implementation of the project; the increase in internal ITBIS collection reported by the taxpayer group with

1. Fixed point is understood to be the in situ examination where the auditor registers the sales transactions of the day.

fiscal printers exceeded that of the group that had no printers; additionally, there was a decrease in ITBIS tax noncompliance of 14.7 percentage points in 2008 with respect to 2004.

This document consists of seven sections, with this being the first one. Section two covers the background and challenges of the project; section three is devoted to legal considerations

of the fiscal printers; section four describes the process of implementation of the fiscal printers; section five refers to the potential scope of coverage and progress of the project; section six considers the costs and benefits of the project, while finally section seven describes the main conclusions.

1. BACKGROUND

Fiscal printers arose in the DR as an initiative of the Anti-Evasion Plan submitted by the DGII in late 2004, whose purpose was to establish effective tax compliance control mechanisms and thus reduce ITBIS evasion, which represented 41.7% of potential collection that same year.

The plan covered, in general, two main control spheres:

1. Control of local sales intended for intermediate consumption: sales between companies or between taxpayers. To this end, the Fiscal Vouchers or Invoicing Control system was established in 2007.
2. Control of local sales intended for final consumption:
 - Control of sales made through credit or debit card. This initiative gave way to Regulation 08-04, of October 2004, which provides for the obligation of card managing companies to withhold the ITBIS paid by the consumers.
 - Control of cash sale transactions, mainly carried out by end consumers. The fiscal printers project thus responds to this scope.

In 2008, the DGII already had available mechanisms for controlling sales between

companies and sales intended for final consumption, carried out with credit or debit cards. Thus, in late 2008, the DGII began implementing the fiscal printers in order to control mainly cash sales intended for final consumption. In this way, the sales transaction control process or cycle is closed, while at the same time effectively complementing the previous control mechanisms applied by the DGII.

According to the Central Bank figures, final consumption in Dominican households represented in 2008, 88% of GDP, which gives us an idea of the challenge that this constitutes for the TA as regards the requisites of technological infrastructure to withstand the quantity and quality of information and the well trained and specialized human resources required for analyzing the information.

Bearing this in mind, the Anti-Evasion Plan also anticipated the investment in technological infrastructure and human capital. In this regard, in 2008 the DGII inaugurated a Data Center which complies with the international standards², while at the same time it has been investing in Human Capital.

2. *The Data Center was designed by taking into consideration the international standard ANSI/TIA-942, regarding the i Data Centers Telecommunications structure*

2. LEGAL CONSIDERATIONS

Fiscal printers constitute equipment whose technology allows the TA to establish sales control points within the business. In this sense, it is essential to carefully review the scope of the TA's legal powers for establishing the obligation to use this equipment and additionally ensure that it be accepted and included as regular practice of the business.

In the case of the Dominican Republic, the legal provisions in force grant the TAs extensive powers for the permanent review of economic activities with the fundamental objective that all taxpayers comply with their tax obligations relative to the issuance of legal, documents,

their registration, declaration and payment of the pertinent taxes. It is worth mentioning that such regulation does not in any way affect the right to free enterprise provided in the Constitution of the Republic.

In 2008, Presidential Decree No. 451-08 provided for the Regulations regarding the use of Fiscal Printers, with a view to clarifying and developing the general principles stated in the Tax Code and to render feasible the application of this technological resource. The following chart shows the legal framework of the DR on which the use of fiscal printers is based.

Chart No. 1

Legal Framework for the use of fiscal printers in the Dominican Republic

Legal Base	Description
Constitution of the Dominican Republic	<p>Article 75, numeral 6), which provides that individuals have the duty of paying taxes according to the law and in proportion to their taxpaying capacity to finance public expenditures and investments.</p> <p>Article 243, regarding the principles of the tax system, which provides that “the tax system is based on the principles of legality, justice, equality and fairness in order that every citizen may comply with the maintenance of public burdens”.</p> <p>Article 50, recognizes and guarantees freedom of enterprise, providing that “Every individual has the right to freely devote himself to the economic activity of his choice, without further limitations than those provided in this Constitution and those provided by the laws.”</p> <p>Article 128, numeral 2, paragraph b), grants the power to the President of the Republic to issue Decrees, Regulations and instructions whenever necessary.</p>
Legal Base	Description
Tax Code	Confers to the Tax Administration the power to control taxpayers, through Article 50, paragraphs i), j) and k) quoted below:

Legal Base	Description
	i) Facilitate examining officials' inspections and verifications in any place, commercial or industrial establishments, offices, deposits, fiscal deposits, ports, airports, ships, aircrafts, vans or containers, vehicles and other means of transportation.
	j) Present or submit to the Tax Administration, the returns, reports, documents, forms, invoices, vouchers regarding the legitimate origin of goods, receipts, price lists, etc., in relation to events generating obligations, and in general, provide the clarifications that may be requested.
	k) All individuals or corporations carrying out transfer of goods or rendering free or encumbered services must issue fiscal vouchers for the transfers or operations carried out. Prior to their issuance they must be controlled by the Tax Administration according the regulations issued by the latter.
	Likewise, Article 355 of the Code provides for the obligation of taxpayers to issue the required documents to uphold their transfers, and taxed and exempt services
Law 227-06	Law 227-06, which grants legal personality and functional, budgetary, administrative, technical autonomy and net worth of its own to the General Directorate of Internal Taxes (DGII): Article 4, paragraphs c), d) and n), grant it other powers and functions such as: application of a management system to comply with the collection goals established by the Executive Body, as well as work for the continuous improvement of taxpayer assistance services, by designing administrative systems and procedures intended to strengthen compliance with tax obligations.
Decree 254-06	Rules for regulating the Printing, Issuance and delivery of fiscal vouchers.

Legal Base	Description
Decree 451-08	Regulations for the Use of Fiscal Printers. These regulations provide, among other obligations: · That all taxpayers, whether individuals or corporations, selling goods and services directly to end consumers (taxpayers of the retail sector), are obliged to use fiscal printers as of the date established and informed by the General Directorate of Internal Taxes as the effective date for having said fiscal printers installed. · Only those Fiscal Printers that are commercialized by suppliers that have certified them before the General Directorate of Internal Taxes, prior to beginning their commercialization, sale and installation shall be considered as such.

Legal Base	Description
	<ul style="list-style-type: none"> · Establish requisites that must be fulfilled by Fiscal Printers as such, as regards their physical configuration, fiscal control device, capacity for storage, among others. · Establish requisites that must be fulfilled by computer invoicing programs installed in businesses that must comply with these regulations. · Establish two modalities for incorporating Fiscal Printers with fiscal support. Initially, for a list of taxpayers that comprise the first group of interest that will use the Fiscal Printers. In this case, the DGII shall acquire and install the printers, at no cost to the taxpayer, the latter being responsible for the maintenance of the equipment and its replacement in the future. Secondly, taxpayers comprising the second group of interest for the DGII may opt for having the amount of investment and expenses in the installation of the Fiscal Printers be considered as Income Tax or Asset Tax credit.

3. PROCESS FOR IMPLEMENTING FISCAL PRINTERS

In general, the implementation process in the DR involved three phases:

- **Phase I (2008):** Examination of taxpayers selected for the installation of the Fiscal printers, in order to verify compliance with the tax obligations. Additionally, an inventory was undertaken of the software and printers used by the retail and fast food sectors for carrying out transactions and the invoicing process.
- **Phase II (2009):** The first Fiscal Printers are installed to a group of taxpayers selected according to their commercial activity, sales volume; which include hypermarkets, hardware stores, fast food store and large department stores. The DGII took on the cost of this first group.
- **Phase III (starting in 2010):** Coverage was expanded to the rest of potential taxpayers, who must take on the initial investment costs, with the guarantee of being able to apply them as Income Tax or Asset Tax credit in the fiscal period in which the investment was made.

For implementation in each phase, the following stages were completed:

- Certification and standardization of fiscal printers.
- Certification of applications (software) used by the commercial establishments for carrying out sales transactions and for the invoicing process.
- Installation of the Fiscal Printers in the taxpayers' establishments.

The FPs have been provided and installed by suppliers certified by the DGII³. To achieve certification, a series of tests were carried out to fully guarantee compliance with the Dominican Republic's fiscal legislation.

The DGII determined a calendar of installations per taxpayer, which showed the dates on which the equipment would be installed and integrated to the operations in the commercial establishments and whose objective was not to affect taxpayer operations or affect them to the minimum extent possible.⁴

A noteworthy aspect in the DGII's project was the interest shown and its work in approaching and negotiating with the businessmen associations (ONEC, ADECOR, among others)⁵, achieving the support of their affiliates for adapting the sales systems so that they would be functional in the adoption of the fiscal printers.

The fiscal printers certified to date are: IBM, EPSON, OKI, BMC and STAR. IBMs have been used in large supermarkets, EPSONS in fast food establishments and OKIs in hardware stores.⁶

4 FISCAL PRINTERS CONTROL COVERAGE

4.1 Potential coverage of FPs

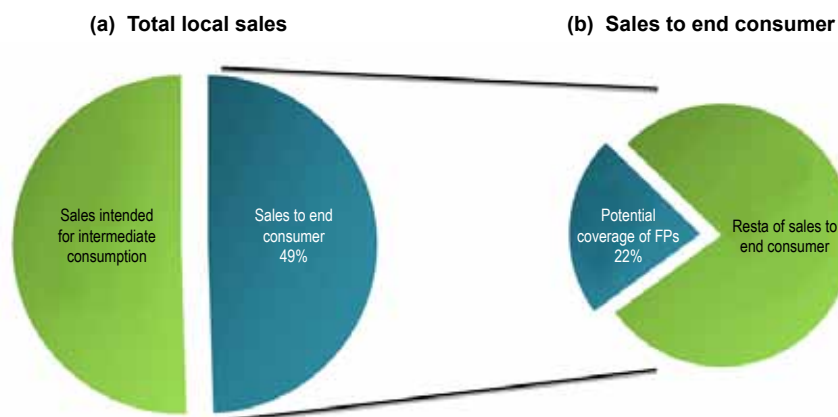
Of total sales reported by taxpayers in 2008, excluding exports and government purchases, 51% was for intermediate use or sales between companies and the remaining 49% were sales intended for final consumption (See graph. 1a). That same year, the DGII had mechanisms for controlling intermediate consumption sales, as well as sales made with credit or debit cards.

Nevertheless, it was necessary to follow up sales made to end consumers, most of which are made in cash.

In this sense, the FP project comes to fill this gap to provide coverage to at least 22% of total sales to end consumer. This percentage corresponds to retail sales sectors, such as bars, restaurants and the like.⁷ (See graph. 1b).

Graph 1

Composition of local sales reported to the DGII and fiscal printer potential coverage
Year 2008; in percentages



Source: Economic and Tax Studies Department, DGII.

3. See Annex No. 2: to see requisites that must be fulfilled by fiscal printer suppliers.
4. See Annex No. 1: regarding guide for the installation of fiscal printers in businesses.
5. ONEC: National Organization of Commercial Enterprises, ADECOR: Fast Food Companies Association.
6. See Annex No. 3: to see the fiscal printer models certified by the DGII.
7. Due to the particular characteristics of the rest of sectors with a high percentage of end consumer sales (financial intermediation, telecommunications, hotels, sale of vehicles, gas stations, house leasing, among others) other more effective tax control mechanisms are used.

4.2 Coverage of project through December 31, 2010

At the end of 2010, there were 1,447 fiscal printers installed among taxpayers distributed in the Hypermarkets, Fast Food, Restaurants, Stores and Hardware Stores sectors. The main

characteristics of these sectors are that they are retailers and their percentage of sales to end consumers represented 90.1% of their total sales reported in 2010. (See chart No. 2).

Chart 2
Establishments with fiscal printers and proportion of sales to end consumer
 Through December 31, 2010

Sector	Number of Printers Installed	Proportion of Sales to End consumer *
Hypermarket	936	90.5
Fast Food	442	91.2
Restaurant	31	87.1
Clothing and Shoe Stores	35	98.2
Hardware Stores	3	59.4
Total	1,447	90.1

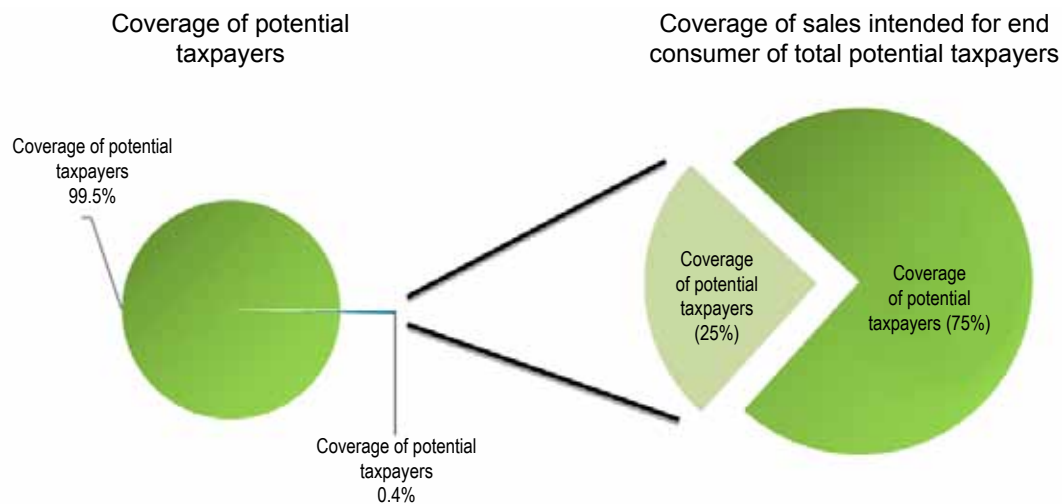
Source: Economic and Tax Studies Department, DGII.

*corresponds to 2010.

The foregoing represents a coverage of 0.4% of total potential taxpayers to whom fiscal printers will be installed. However, these represented

25% of total sales to end consumers from said group of taxpayers. (See graph 3).

Graph 2
Coverage of fiscal printers through December 31, 2011



Source: Economic and Tax Studies Department, DGII.

5. COSTS AND BENEFITS OF THE PROJECT

The reduction of tax noncompliance through the implementation of the FPs generates the following benefits:

- Increase in collection.
- Improves market operations, since it reduces unfair competition represented by evaders with respect to those that comply.
- Increases the horizontal equity of the system.
- Generates positive external results: greater transparency and internal control for the taxpayer; increase of productivity of the sector through the introduction of a more advanced technology; among others.

On the other hand, implementation involves the following costs:

- Increase in the Tax Administration's budget.
- Increase in the cost of compliance⁸, for example, if taxpayers are required to provide large amounts of information.

5.1 Quantification of the costs of the project

The initial investment of the project was financed by the Inter-American Development Bank (IDB)⁹ which mainly covered the acquisition of the fiscal printers.¹⁰ Additionally, a new area was created in the Large Taxpayers Management Office for the purpose of carrying out office and field controls of taxpayers who use fiscal printers, in order to verify the correct operation and compliance with the formal and substantive obligations.¹¹

The cost of the project which includes advertising costs, investment in the acquisition of equipment and the annual expenditures of the new created area created represented 0.20% of total ITBIS collected by the DGII in 2008. This amount has been decreasing to 0.14% in 2009 and 0.11% in 2010. (See Graph No. 3)

8. *Cost of compliance is that incurred by taxpayers for fulfilling their tax obligations as regards the payment of taxes.*

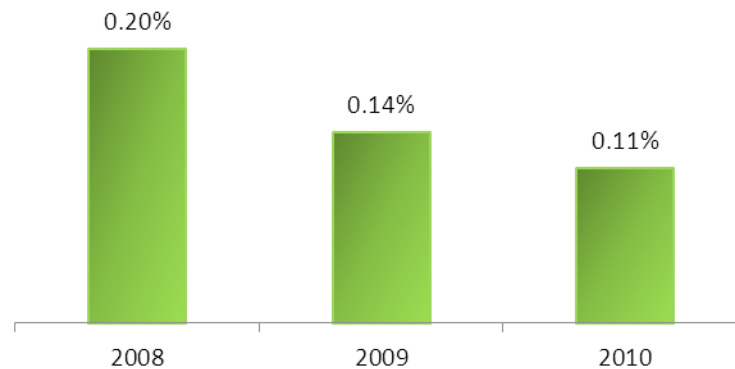
9. *The main objective of the Project is to strengthen the Tax Administration through its organizational development and the increased use of information technologies in the examination processes, by promoting greater equity of the tax system to significantly reduce the costs of compliance for the taxpayer and the levels of evasion.*

10. *It is highlighted that the form of financing the acquisition of the FPs by the taxpayers has facilitated the introduction of the equipment, without it representing a cost for the taxpayer, inasmuch as the latter's investment is recognized as an Income Tax or Asset Tax credit.*

11. *See Annex No. 4 which shows the organization chart for this new area.*

Graph 3

Costs of the Project as percentage of internal ITBIS collection



Note: Data calculated by the Studies Department with information from the DGII's Financial Management Office.

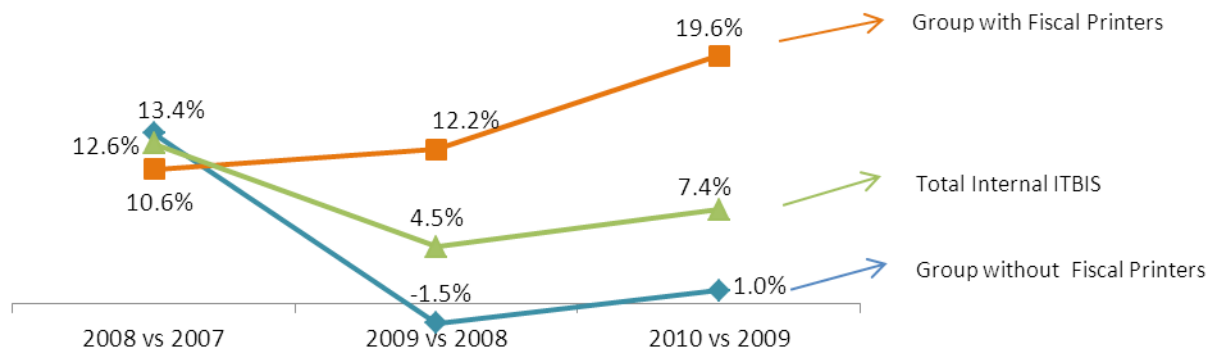
5.2 Quantification of the benefits of the project

In the period being analyzed, the results show that the increase in Internal ITBIS collection reported by taxpayers with FPs was greater

than that of the group without printers, and it was even greater than the total increase of the Internal ITBIS. (See Graph 5). In addition, there was a 14.7 percentage point decrease in ITBIS noncompliance in 2008 with respect to 2004 (See Graph. 6).

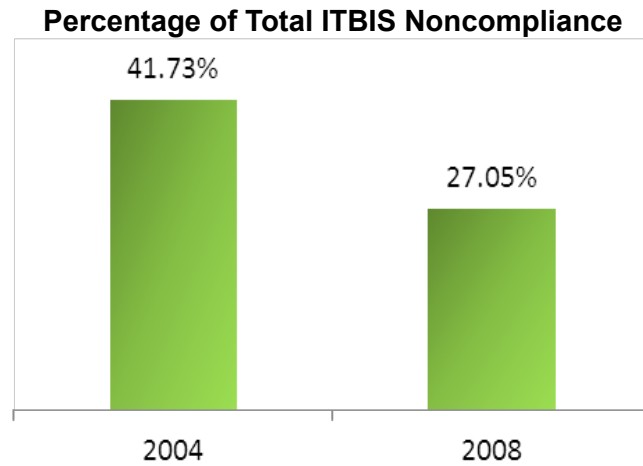
Graph 4

Comparison of ITBIS increase: taxpayers with and without fiscal printers; and total DGII ITBIS



Source: Economic and Tax Studies Department, DGII.

Graph 5

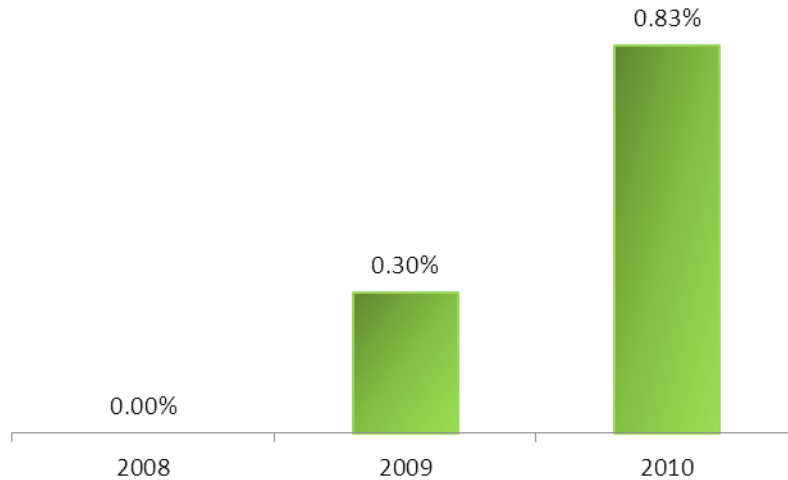


Source: Economic and Tax Studies Department, DGII.

The direct benefit was the increase in collection which was estimated on the basis of the difference observed in the increase of ITBIS collection of taxpayers with printers, versus those without

them. In this sense, there were no immediate benefits in the first year; however, in 2009 and 2010 the benefit was 0.30% and 0.83% of total Internal ITBIS, respectively. (See Graph 7)

Graph 6
Benefits of the Project as percentage of Internal ITBIS collection



Source: Economic and Tax Studies Department, DGII.

5.3 Comparison of benefits vs. project costs

The results show that the benefits (increased revenue) exceed the project costs which includes advertising costs, investment in the acquisition of equipment and the annual expenditures of the new created area. (See Chart No. 3)

Chart No. 3

Costs and Benefits of the Project as percentage of Internal ITBIS collection

Year	Costs	Benefits	Difference
2008	0.20%	0.00%	-0.20%
2009	0.14%	0.30%	0.17%
2010	0.11%	0.83%	0.72%
Total	0.45%	1.13%	0.69%

Note: Data calculated by the Studies Department with information from the DGIII's Financial Management Office.

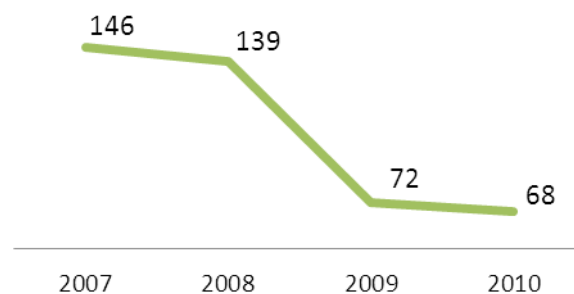
These results evidence the successful application of the FPs by the DGII and the latter's effort for achieving full compliance of tax obligations by the taxpayers.

In general, the DGII's achievements in Information Technology (ICT) based projects have had a favorable impact in the way of doing business in the Dominican Republic and it was thus re-

cognized by the World Bank in its 2009 study called Doing Business. The study states the following: "The Dominican Republic is the global and regional reform leader; it has speeded up formalities in several areas which may be carried out electronically. A system for filling out returns and paying taxes which began as a pilot project in 2006 is now fully operational. Businessmen may also complete formalities on-line, including the verification of the trade name ...". In this way the country was moved from position 139 which it held in 2008 to 72 in 2009 with respect to the item on the payment of taxes. (See graph No. 8)

Graph 7

Payment of taxes indicator according to Doing Business



Source: Graph prepared by the author based on data from the Doing Business Report.

6. THE EXPERIENCE OF THE DGII AS REFERENCE IN LATIN AMERICA

The experience acquired by the DGII on developing within such a brief time frame the Fiscal Printers project is shared at international tax administration forums and is so positively valued that several countries have already requested the DGII's support for implementing their own projects.

Uruguay, Paraguay, Panama, Barbados, Nicaragua, Ecuador and others have been interested in learning more about the country's experience. Steps have been taken in accordance with the cooperation programs of the Inter-American Center of Tax Administrations (CIAT) in order that our technicians may offer the necessary support in the implementation of fiscal printers in these countries.

7. CONCLUSIONS

The fiscal printers system in the Dominican Republic is aimed at controlling retail sales by commercial establishments, in order to verify and ensure the correct issuance of documents by the taxpayer.

One of the basic aspects in developing the project was the coordinated work with businessmen associations (ONEC, ADECOR, among others), for the purpose of obtaining support in generating a business environment of sound competition and avoiding the unfair competition that could originate from tax evasion. In addition, the project's intention to adapt itself to the taxpayer needs and the characteristics of the commercial operations carried out in the country has ensured the implementation without affecting the normal taxpayer operations.

Another important aspect of the project is that it counts on an appropriate legal and normative framework which facilitated the introduction of the printers. In turn, there has been strong support from the political and government authorities to face resistance to greater of sales operations; along with the IDB's support in projects for strengthening the TA and the high level of credibility of the DGII before the Dominican society.

It has been highlighted that the form of financing the acquisition of the FPs by the taxpayers has facilitated the introduction of the equipment, without representing a cost for the taxpayer, inasmuch as the latter is allowed to deduct the investment as Income Tax or Asset Tax credit.

At the end of 2010, 25% of total local sales made to end consumers by potential taxpayers who were to install fiscal printers had been covered.

In the period under analysis the results showed that the increase in Internal ITBIS collection

reported by the taxpayers with FPs exceeded that of the group which had no printers, and was even greater than the increase of total Internal ITBIS. There was also a decrease in ITBIS tax noncompliance of 14.7 percentage points in 2008 with respect to 2004.

On the other hand, the experience acquired by the DGII on successfully developing within such a brief time frame the Fiscal Printers project is shared at international tax administration forums and is so positively valued that several countries have already requested the DGII's support for implementing their own projects.

These results evidence the successful application of the FPs by the DGII and the latter's effort for achieving full compliance of tax obligations by the taxpayers.

In general, the DGII's achievements in Information Technology (ICT) based projects have had a favorable impact in the way of doing business in the Dominican Republic and it was thus recognized by the World Bank in its 2009 study called Doing Business. The study states the following: "The Dominican Republic is the global and regional reform leader; it has speeded up formalities in several areas which may be carried out electronically. A system for filling out returns and paying taxes which began as a pilot project in 2006 is now fully operational. Businessmen may also complete formalities on-line, including the verification of the trade name ..." In this way the country was moved from position 139 which it held in 2008 to 72 in 2009 with respect to the item on the payment of taxes.

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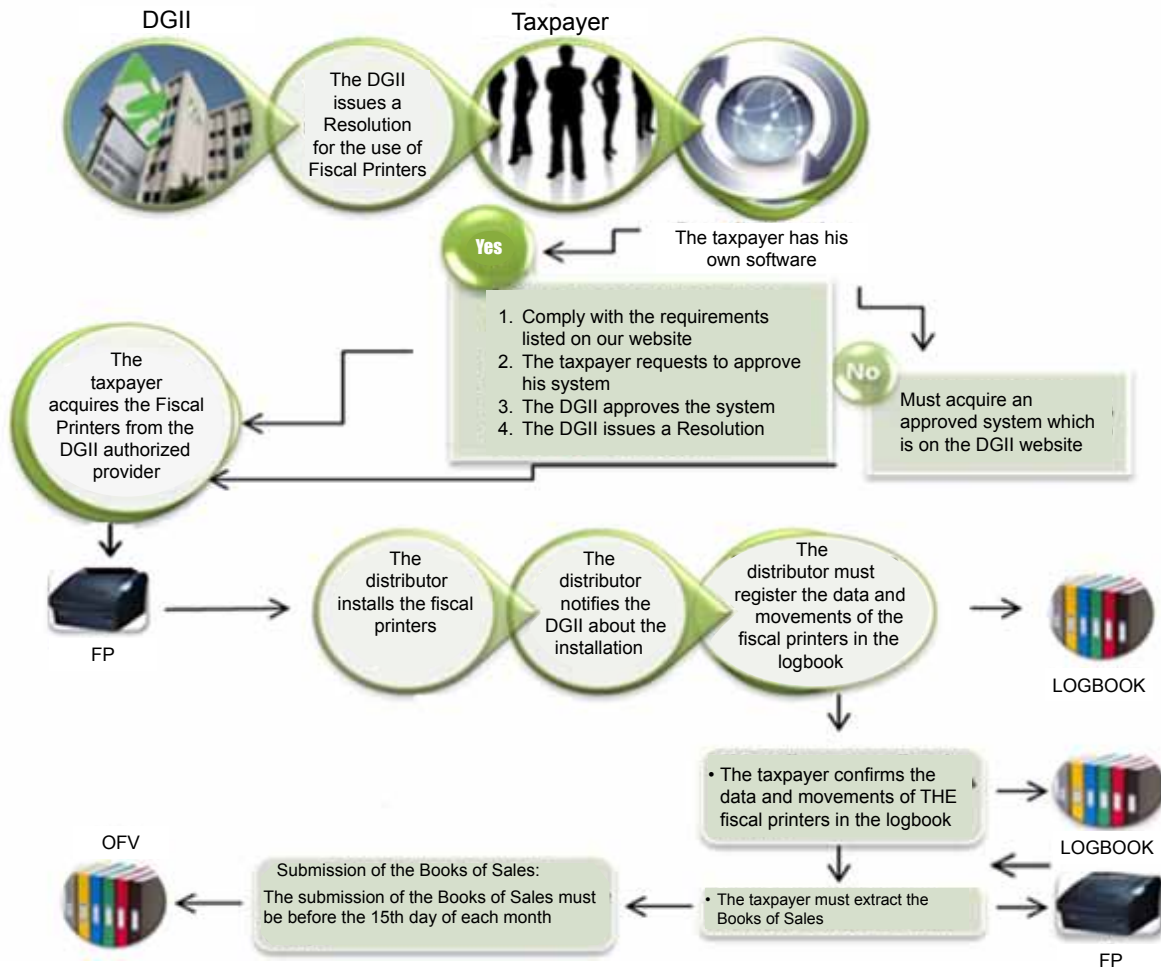
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Annex 1

Guide for installing fiscal printers in businesses

The process begins with the issuance of resolutions by the DGII for the use of Fiscal Printers, after which an evaluation is made of the taxpayer's software. If the latter has software of its own, it must fulfill the requisites found in the DGII's Fiscal printer portal (www.dgii.gov.do). The taxpayer must then request the DGII to render his systems compatible and once the DGII completes such compatibility it issues the resolution authorizing the use of the system. If the taxpayer does not have his own system, it must acquire a compatible system, which is also available in the portal.

Thereafter, the distributor of Fiscal Printers installs them in the establishments and notifies the DGII. In turn, he must register the fiscal printer installation data in the system's register, which must store the information on each of the interventions made in the fiscal printers. On concluding the installations, the taxpayer must send the sales registry for each branch on a monthly basis.



Source: Technological Projects Management Office, DGII.



Annex 2







Requisites to be fulfilled by Fiscal Printers suppliers

1. They must be registered at the DGII and therefore, must have an assigned National Taxpayer Registry (RNC) number.
2. Prove his capacity of importer, manufacturer or representative of the Fiscal Printers submitted for their authorization by the General Directorate of Internal Taxes;
3. Have available the fiscal voucher numbers it must use, duly authorized by the DGII;
4. Maintain a record on initiation of activities of at least one year in the Dominican Republic.
5. Have been involved in the commercialization of printers or invoicing equipment for at least one year.
6. Request authorization in writing to the General Directorate of Internal Taxes, which should include a detailed explanation on compliance with each of the requisites provided in the Regulation for Fiscal Printers commercialized and comply with all documents required by the "Procedure for Requesting Authorization for Approval of Fiscal Printers".
7. To be up to date in compliance with his tax obligations.
8. Fiscal Printers must comply with the technical specifications provided in the "Fiscal Printers Technical Specifications" Document.
9. Have service centers available for the support and maintenance of the fiscal printers.
10. Comply with the technical requirements of the DGII when granting the authorization.

Annex 3

Models of Fiscal Printers certified by the DGII

Picture	Description
	<p>IBM Model 4610-KS4 Includes the logic and fiscal memory, in addition to the physical security functions, it is fast, with high quality thermal printing of TPV for retailers with fiscal requirements. The fiscal models of the IBM SureMark printer have been designed to offer fast, silent and high quality thermal printing in the POS, in addition to entry of precise information which responds to regional fiscal requirements.</p>
	<p>EPSON Model TM-H6000III The EPSON TM-H6000III Fiscal is a hybrid printer of high performance, provides high speed in printing receipts, slips, two-colored graphs and advanced QuickPass processing, all in a compact, multifunctional printer. The TM-H6000III allows for implementing, a leading aggregate that allows for reading checks with an almost 99.9% accuracy, eliminating reading and substitution errors. It is a reliable model with an innovative time saving characteristic for sales as well as the banking sector. The EPSON fiscal printers, because of their constant research and innovation plus production in keeping with the modern standards create a synergy between the excellent quality of its hardware and the most reliable fiscal card developed in the Market.</p>

Picture	Description
	<p>EPSON Model TM-T88IV The EPSON TM-T88IV Fiscal Printer is ideal for Large Volume tasks. Thermal Printing Technology with a maximum speed of 200 mm/sec. It prints Vertical and Horizontal Bar Codes and optimizes the space in the Point of Sale (POS). The EPSON fiscal printers, because of their constant research and innovation plus production in keeping with the modern standards create a synergy between the excellent quality of its hardware and the most reliable fiscal card developed in the Market.</p>
	<p>EPSON Model TM-U220B The EPSON TM-U220B Fiscal Printer affords greater Printing Speed, easy loading of Paper and Bichromatic Printing in Black and Red to highlight Special Offers and print more impacting Logos. It also includes a function for adjusting the width of the Paper and for greater Flexibility and Savings. It comes with an Automatic cutter so that you may select between a complete or partial cut and an Auto Status Back function. The EPSON fiscal printers, because of their constant research and innovation plus production in keeping with the modern standards create a synergy between the excellent quality of its hardware and the most reliable fiscal card developed in the Market.</p>
Picture	Description
	<p>OKI Model ML1120 FP OKI offers the only 80-column impact matrix Fiscal Printer approved by the DGII. The OKI ML1120 affords speed, resolution and reliability with an easy to use compact design. Designed for general and point of sale (POS) businesses, the 9-pin ML1120 FP fully satisfies a wide range of applications, such as invoices, receipts, reports, etc., allowing users more results in less time. Highly versatile and easy to use; neat and clear printing in loose leaves and continuous forms of up to 5 parts, will allow you to print, day after day, with the highest printing speed in its class and in the fiscal card with the latest technology, you will be acquiring the best in value and reliability for your matrix printing requirements.</p>
	<p>OKI Model POS 407II FP OKI offers the fastest POS thermal Fiscal Printer in the market, with a compact and reliable design that combines high yield at low operational costs. The OKIPOS 407II FP has a maximum speed of 4.7 lines per second (250mm/sec), which results in 53 receipts per minute, with clear and neat results thanks to its 203 ppp. of resolution and its fiscal card with the latest technology, allowing for more fiscal transactions per hour in high volume printing environments. Its incorporated flexibility makes the OKIPOS 407II FP the ideal election for a wide range of applications at retail points of sale (POS), supermarkets, restaurants, points of customer assistance in all commercial and manufacturing branches, interactive kiosks and many more.</p>
	<p>BMC Model TH34-EJ BMC offers a high speed thermal fiscal printer, with a compact, robust, versatile and reliable design, capable of withstanding the strictest levels of operation. It can be easily maintained. It also has an easy paper loading system, bar codes printing and graphic heading, connection to a display screen, automatic paper cutter. Includes a high capacity transaction memory which allows for storing a minimum of 2 million fiscal vouchers. It has been approved and widely accepted in other countries in Latin America, Europe and Asia, thus affording experience when responding to their business requirements. This and many more things makes it the ideal choice for a wide range of retail businesses; restaurants, supermarkets, fast food restaurants, etc.</p>
	<p>STAR Model TSP650 The STAR TSP650 is a high yield, speed and quality thermal printer. It includes an automatic cutter and wall support. It has high quality printing of 203 dpi with the capacity for printing graphs, bar codes including 2D for receipts, coupons, tickets, etc. It is a highly versatile printer which allows for the easy loading of paper and the use of two widths, 58mm or 80mm. The STAR TSP650 integrates the VMAX fiscal technology, approved in other markets of Latin America, affording the required technical and legal specifications, with the experience and quality of service which your establishment requires.</p>

Annex 4

Areas created with the project

