



## NEW REGULATIONS ON CASH REGISTERS

Dear Sir or Madam,

We would like to draw your attention to new regulations regarding the recording of sales by fiscal cash registers, **which entered into force on 1<sup>st</sup> May this year** which:

- 1) introduce online cash registers, set forth groups of entities that will be obliged to use them an conditions under which currently used cash registers can remain in use,
- 2) duties on training and collecting statements from employees operating cash registers.

### 1. Online cash registers

One of the main objectives of the legislation is a **gradual withdrawal of cash registers being in use currently** (two-rollers and ones with electronic copies) and **their replacement by a new type of cash registers, the so-called online cash registers**. Online cash registers will transmit recorded sales data in real time to the database of tax authorities called the Central Repository of Cash Registers in the form of the SAF-T ("JPK\_KASA" file), as well as all information on remotely performed operations, e.g. switching into fiscal mode.

However, the new regulations **do not introduce an obligation to immediately exchange all currently used cash registers** for online cash registers. This obligation has been spread over time and will be gradually introduced **for selected industries** in three stages - then it will be obligatory for the rest of taxpayers.

- 1) **from 1<sup>st</sup> January 2020** it will be obligatory for the following taxpayers:
  - selling motor gas, diesel, gas intended for internal combustion engines,
  - providing repair services for motor vehicles and mopeds, and vulcanization services,
- 2) **from 1<sup>st</sup> July 2020** it will also be obligatory for:
  - providing services related to food or catering permanently or seasonal – by stationary catering establishments,
  - providing short-term accommodation services - hotels, guest houses,
  - sale of coal, briquettes and similar fuels produced from coal, brown coal, coke and semi-coke intended for heating purposes,
- 3) **from 1<sup>st</sup> January 2021** it will be obligatory as well as for the taxpayers providing the following services:

- hairdressing,
- cosmetic and cosmetology,
- building services,
- medical care provided by doctors and dentists,
- legal,
- admission to facilities improving physical condition.

**The remaining taxpayers** will be allowed to continue using the old types of cash registers until they are exploited and in the case of two-rollers – to their damage or filling up the fiscal memory if it occurs earlier. However, the new law states maximum periods in which there will be a possibility to buy the old type cash registers:

- 1) until 31<sup>st</sup> August 2019 – cash registers with paper copy system,
- 2) until 31<sup>st</sup> December 2022 – cash registers with electronic copy system.

This means that after the above dates the taxpayers will no longer be able to buy the old type cash registers - but they will still be able to use the previously purchased cash registers.

The new regulation also states new rules for the use of **a discount for the purchase of cash registers**.

## 2. Training and statements of employees

Regardless of the introduction of online cash registers, the regulations state **new obligations** for all taxpayers in the scope of **collecting declarations from their employees operating cash registers** (and from persons performing work under other agreements) **that they have acquired the information on the rules of sales recording**. This information is a standardized printed document containing a summary of the rules on the proper recording and issuing a fiscal receipt as well as the consequences of violating these obligations.

The above mentioned statements should be collected not only from the employees operating cash registers from 1<sup>st</sup> May, 2019, but also from **employees who used them earlier – statements of these persons should be collected from them until 31<sup>st</sup> May**.

The statements should be prepared on paper in two copies - one for the taxpayer and the other for the employee.

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If you are interested in obtaining further information, or would like to discuss the impact of the above on your business activity please contact:

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