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Virtual cash registers and e-receipts are getting closer

author: **Łukasz Zalewski** 27.01.2020, 07:10; Update: 27.01.2020, 07:10

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The changes are envisaged by the latest version of the draft ordinance of the Minister of Finance on virtual cash registers, dated January 13, 2020.

Source: Shutterstock

Sellers will be able to use virtual cash registers and send electronic receipts from them, if the buyer agrees. However, MF wants to introduce a limit for sellers.

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The changes are envisaged by the latest version of the draft ordinance of the Minister of Finance on virtual cash registers, dated January 13, 2020. Thanks to them, salespeople will be able to install the application on a smartphone or tablet and issue receipts - paper (then a printer will be needed) or electronic.

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THE EDITORS RECOMMEND



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Virtual cash registers could not, however, be used by [taxpayers](#) whose sales in the last two years have exceeded the equivalent of EUR 10 million. Such a limit would mean that large taxpayers cannot use virtual cash registers.

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- nizsze koszty rozporządzenia działalnością poprzez wykorzystanie kasy w postaci oprogramowania (nawet o 50 proc.)
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- możliwość integracji z innymi aplikacjami m.in. z serwisami online, systemami księgowymi, kasami samobsługowymi, sklepami internetowymi

W JAKICH KRAJACH FUNKCJONUJĄ JUŻ WIRTUALNE KASY (przykładowo):

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WHAT ARE THE ADVANTAGES OF VIRTUAL CASH

source: DGP

- It is difficult to find any explanation as to where the idea of such a restriction came from. It may have significant practical consequences, e.g. for chain stores and gas

stations - admits Maciej Dybaś, tax advisor at Crido.

The limit raises traders' concerns

The draft regulation of January 13 is the third version of the changes. The first appeared in August last year and caused a lot of controversy. The Ministry of Finance took into account some of the comments and presented the next version, from November 22. The limit of 10 million euros appeared in it.

Because we are talking about a project that primarily sets out technical requirements for virtual cash registers, this limit fell out of the latest version of January 13. However, [ME](#) did not give up on him. Intends taxpayer groups for which it will be possible to use virtual cash registers to regulate in a separate regulation.

See also:

- Changes in VAT 2020. Receipts with NIP, online cash registers, new JPK ... »

The trade industry is concerned about the limit. The position of the Polish Trade and Distribution Organization points out that the Ministry of Finance has not explained why it proposes a limit of 10 million euros. The organization believes that the limit should be rejected at all, because it is a restriction that would prevent the use of virtual cash registers by large entities.

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The Polish Chamber of Commerce for Electronics and Telecommunications (KIGEiT) is of a different opinion. She points out that under art. 111b paragraph 1 of the VAT Act, virtual cash registers can only be introduced for certain groups of taxpayers or types of activities.

- Meanwhile, the EUR 10 million criterion means that the target group will become over 80 percent. all current retail taxpayers
- states KIGEiT in its position.

Approval and protection of cash registers

Controversy also aroused the original proposal of the Ministry of Finance that virtual cash registers - unlike traditional and online ones - would not have to be approved by the Central Office of Measures (GUM). Many organizations, including KIGEiT and BCC, warned that the lack of such a requirement would mean that the [taxpayer](#) and tax authorities will not have any document confirming the correct operation of cash registers. They also pointed out that there are no provisions in the draft to ensure the safe use of the application. The point is to prevent VAT fraud.

The ministry after consultations decided to meet these demands. So he added provisions to secure the use of the application and related to GUM approval. In the draft of January 13 reference to art. 111 section 6b of the VAT Act, which imposes for cash register manufacturers, the obligation to obtain confirmation from the President of GUM that the device correctly records, stores and securely sends [data](#) from the cash register, and enables connection and sending them to the Central Cash Repository. The President of GUM will also assess whether the virtual cash registers meet the technical requirements. Confirmation issued by him will be valid for five years. After this period, further confirmation may be required.

See also:

- Exchange of cash registers for online cash registers 2020
»

What's more, the latest version of the draft regulation has been supplemented with a way of marking cash registers with unique numbers, as well as the conditions for their allocation.



According to Cezary Pierzan, the president of the Retail Platform, the proposed changes are justified because they respond to some of the doubts raised within months by various market parties.

- However, we are still waiting for clarification of important details for the virtual cash register service, e.g. identification of groups of taxpayers who could use this solution - says the expert .

What about electronic receipts

The project from January 13 also provides for the possibility of issuing e-receipts from virtual cash registers if the buyer agrees to receive such a receipt instead of a paper printout.

Another new feature is the option of not printing a receipt when selling goods and services in vending machines. In this case, simply display the receipt to the buyer.

- Sales via vending machines will be significantly facilitated in this way. This is a proposal that will facilitate settlements even at petrol stations and all similar sales outlets - estimates Przemysław Sądrza, tax advisor and partner at RSM Poland.

Good news is also the proposal to introduce e-receipts to virtual cash registers.

- It's time for electronic documents to become a common element of data and information circulation. This in turn means that the virtual cash register will gain a new advantage - it will be very mobile. No one will laugh at the absurdity of having "pocket printers" anymore - says Dzierza.

Please note that, according to other MF plans, we will be able to send e-receipts from online cash registers that are already operating today, and perhaps also for some time from legacy devices (operating offline). Regardless of the type of device - virtual cash register, operating on line or not connected to the Internet - e-receipts require, however, changes in [the VAT Act](#) . Currently, it provides (Article 111 (3a)) that taxpayers registering sales using the cash register must print receipts or invoices from each sale and issue a printed document to the buyer.

- We should now take care of the [legal](#) order and quick completion of legislative work on the e-receipt service for online fiscal devices, and in the transitional period also for



offline devices, because in our opinion virtual cash registers will remain a market margin for a relatively long time - says Cezary Pierzan .

He points out that the introduction of e-receipts requires not only an amendment to the VAT Act, but also subsequent regulations regarding technical conditions and the manner of keeping records using cash registers.

Let's add that virtual cash registers may appear on the market this year. The technical regulation is to enter into force 14 days after being published in the Journal of Laws. Earlier, however, the government must agree to the changes .

See also:

- E-receipts from next year. Shops and customers will benefit from them »

Verification by GUM will not hurt

Przemysław Sądrza, tax advisor, partner at RSM Poland

A new draft regulation on the so-called Virtual cash registers take into account many industry demands. This is very good news, because new regulations regarding extremely practical, everyday issues (and this is the keeping of turnover records for tax purposes) should be carefully and calmly consulted with those who later have to implement these provisions.



Przemysław Dzierża is a tax advisor, partner at RSM Poland

source: DGP

Fortunately, the enthusiasm for modernizing solutions in the field of tax records did not cause that the issues of data security and uniform standards in this respect for

all types of cash registers (traditional and virtual) were omitted or downplayed . Although in my opinion meticulous verification by GUM is not necessary in the case of software, the addition of such a requirement will certainly not hurt and I treat this solution as blowing cold. It is surprising a little long period (5



years) for which the GUM confirmation will be issued that the technical requirements have been met. The pace of technological development is now so fast that within five years the virtual cash register can significantly change character. Therefore, it can be expected that the subsequent confirmation periods will already be significant not shorter.

Legislative stage

Project after consultation



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The correct operation of the virtual cash register? Nobody will evaluate it because they work on a system that is not alien to the creator of the cash register (not his authorship). The virtual checkout should be a web application, an account on the server of the Minister of Finance, we register sales immediately, the checkout module on the phone should only perform additional functions such as printing to pdf and sending email. Multiplying programs ... expand the whole thing

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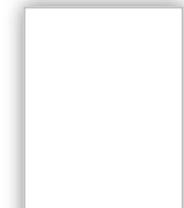
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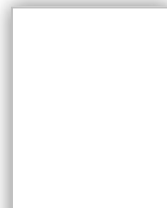
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