

You do not have to pay VAT incorrectly shown on the receipt

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If the taxpayer incorrectly recognizes the sale at the cash register, it is not possible to correct the fiscal memory of issuing a receipt and charging VAT, even though the transaction was exempt from VAT, the confirmed by the latest tax interpretation.

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The fiscal memory of the cash register has been programmed in such a way that after the sale has been printed, it is no longer possible to interfere with the entries. There is neither taxpayer, nor the seller, who has registered a transaction with an incorrect VAT rate?

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You don't have to pay wrongly calculated tax

The interpretation of the director of the National Treasury Information of April 15, 2020, No. 0114-KDIP1-3.4012.126.2020.2.KP , clearly confirms the lack of necessity to pay tax by the taxpayer exempted from tax on goods and services in a situation in which – due to error of the cash register technician – she **incorrectly recorded the sale as subject to VAT** .

– The obligation to have a cash register before taxpayers exempt from goods and services tax is still controversial. Starting to register sales at the cash register in no way deprives the taxpayer of the possibility of taking advantage of this exemption – explains Bartosz Kubista, tax advisor, lawyer at GLC.

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Cash register with an exempt taxpayer

The provisions of the VAT Act show that **taxpayers exempted from goods and services tax, who decide to record sales using a cash register, retain full right to their exemption** . On receipts, they mark their sale with 'E', i.e. exempt.

However, as emphasized by Bartosz Kubista, unlike invoices, incorrect programming of the cash register – and thus also the incorrect issue of a receipt with the tax rate – does not charge the taxpayer in this case, as is the case with the so-called "Empty invoices".

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Receipts are not invoices

The expert notes that art. 108 of the VAT Act, which provides for a specific sanction in VAT and order of the receipt of tax, which is not applied to the invoice issued, regardless of whether the taxpayer made the sale, in fact it does not apply to the receipt. **In particular, this sanction does not apply to the issue of a receipt with an incorrect VAT rate.** This is confirmed by the tax authority and jurisprudence, including individual interpretations.

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The service technician's mistake and the taxpayer's inattention cannot therefore affect the obligation to pay tax. The taxpayer's mistake and the taxpayer's inattention cannot therefore affect the obligation to pay tax. The taxpayer's mistake and the taxpayer's inattention cannot therefore affect the obligation to pay tax.

However, the authority explicitly states that the reason for the interpretation favorable to the taxpayer is that the taxpayer's mistake and the taxpayer's inattention cannot affect the obligation to pay tax. Remember that you can change your browser settings regarding the use of cookies. Information on this subject can be found in the Management manual .
clearly emphasized that when incorrect information in the records kept using cash registers is not corrected within a certain period of time after the sale, there can be no obvious mistake.

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- This is an important interpretation that should consolidate the jurisprudence line confirming the taxpayers' right to correct their errors (culpable or not) and to avoid the negative consequences associated with incorrectly showing tax due at the cash register - sums up Bartosz Kubista.

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Entries at the cash register cannot be improved

The fiscal memory of the cash register has been programmed in such a way that after the sale has been completed and the receipt has been printed, it is no longer possible to interfere with the entries. There is neither taxpayer nor technical service. So if a taxpayer makes mistakes in this respect and recognizes a given sale at the cash register in the wrong way, it is not possible to correct the mistake in the device itself.

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However, as Agnieszka Bieńkowska, a tax advisor and partner at Gekko Taxens, explains, the **ban on correcting fiscal memory records does not mean a ban on correcting the transaction itself - cash register documentation (fiscal memory records) is not subject to correction, not sales.**

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- Admittedly, the provisions of the Regulation on cash registers specify the rules for correcting incorrect entries only in the event of an obvious mistake ordering that in such a situation the taxpayer should include an incorrectly recorded corrections and attach to it the original of an erroneous fiscal receipt, however, the tax authority regulation regarding the method of correcting other errors cannot deprive taxpayers of the possibility to show that the turnover from a given transaction was different from the amount on the receipt in the current state of affairs - emphasizes Agnieszka Bieńkowska.

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