



## Cash registers in Poland

# General information


A cash register is a specialized device or software designed **to keep sales records for the purposes of VAT settlements.**

A cash register should ensure that **basic information on sale transactions**, including a value of turnover generated by the seller and the output VAT amounts, is correctly recorded.

As the “cash register” from fiscal perspective, should be considered only a device formally certified by the Polish authority - **President of the Central Office of Measures** (further: “COM”). President of COM certifies that the given cash register fulfils respective criteria and technical requirements. Certification process is on the entities, which would like to provide certified fiscal devices.

While the main function of the cash register is to record sales, it can cooperate with external devices, such as cash drawers or cashless payment terminals, even be part of an integrated point of sale system, controlled by an application program (fiscal printers).

For the taxpayer, use of a cash register results in **additional compliance obligations** resulting from wide and detailed regulations, defining not only the functioning of the cash register itself but also among others **VAT reporting aspects.**



Cash registers are divided into different types and taxpayer should properly select the cash registers to meet the needs of its business and tax provision if specific business activity requires special cash register.

# Obligation to use cash registers

As a rule, all sales to individuals (B2C sales) and flat-rate farmers **should be recorded on cash registers**.

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**Sellers are obliged to use only cash registers certified by the President of COM and for which the said certificate has been valid at the moment of cash register's purchase.**

President of COM runs an **official list of certified cash registers**.

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Failing to comply with registering sales on cash registers or recording the supplies on cash registers with delay, may result in **VAT penalty** to be imposed on the seller amounting **to 30% of input VAT recovered** when purchasing goods and services.

The VAT Law provides for some exceptions from the above obligation to use cash register that could be applied if respective conditions are met.

# Cash registers

**As of 2023, online cash registers are the main type of cash registers available in Poland for purchase.**

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The **online cash register** is a certified device ensuring the correct recording, storage and safe data transfer from the cash register to an external data storage, as well as **enabling connection and data transfer between the cash register and Central Repository of Cash Registers** (dedicated IT system, managed by the Head of the National Tax Administration, where the said data is collected). In this way, the tax authorities have access to data included on fiscal documents (e.g. receipts, invoices, daily reports) and non-fiscal printouts (e.g. WZ documents) issued by a given cash register on an ongoing basis.

**Selected industries** (e.g. hotel and accommodation services, restaurants, taxi and other transport services) **alternatively may use virtual cash registers**. Such cash registers are software-based installed on external device such as mobile, tablet etc. Cash registers of older type (i.e. with electronic copy of records) may remain in operation if purchased before 2023. As this old-type cash register is gradually retired from use, in a few years all retailers will be using the online or virtual cash registers.

For specific activities, **special-purpose cash registers are required**. Such cash registers should have special functions and construction solutions, depending on the case.

From construction's perspective, cash registers are divided on **autonomous cash registers and fiscal printers**. Autonomous cash registers operate independently, under the control of factory firmware, while fiscal printer, is controlled by a communication interface using an application program.





# Obligations of the taxable person

**The basic obligation of the taxpayer in terms of keeping records of sales using cash registers is to issue and provide the buyer with a fiscal document from each sale.**

The taxpayer should familiarize cashiers or other persons using cash registers with the rules for keeping sales records and obtain from these employees their statements confirming that they have been informed about the respective rules.

The taxpayer also has certain obligations inter alia of a technical nature, including those related to ensuring the connection of the cash register with the Central Repository of Cash Registers. The seller must also **report any occurring irregularities** to the tax authorities and subject the cash register to regular technical inspections.

## Fiscal receipts

Fiscal receipt is a basic fiscal document issued by the cash register. It shall be provided by the seller to the customer **without request**.

**Fiscal receipt may be issued in paper or in electronic form (e-receipt).**

**E-receipt** can be issued by the seller using online cash registers or virtual registers if it is **accepted by the buyer**. It is sent electronically in a manner agreed with the buyer.

Detailed data to be indicated on the fiscal receipt is listed in the respective decrees. Certified cash registers should allow generating the correct fiscal receipt.

If fiscal receipt **documents B2B transaction, it shall contain buyer's tax ID (NIP)**. Otherwise, VAT invoice with buyer's tax ID cannot be issued. The seller may face negative VAT consequences if such invoice is issued to fiscal receipt (risk of sanction amounting to 100% of VAT on the invoice). Moreover, if fiscal receipt documenting transaction **below 450 PLN** (100 EUR) contains buyer's tax ID, it shall be considered as so-called **simplified invoice**.

## Subsidiary records kept outside the cash register

**Returns of goods and honored complaints of goods and services that result in the return of all or part of the sale price should be included in separate evidence run outside cash register.**

Moreover, obvious mistakes in the records also should be included **in separate records**.

Such evidences should contain data **as required by the law**.

# Refund for the purchase of cash registers

**Taxpayers starting to keep sales records using cash registers (either voluntary or due to obligation) can benefit from the tax relief for their purchase.**

The refund is limited to **90%** of the purchase price of the cash register, but **not more than PLN 700**.

Claiming the relief requires meeting certain **documentation requirements**.

If the taxpayer fails to comply with the selected obligations related to the use of cash registers or ceases business activity **within 3 years** from the start of keeping sales records, it may be obliged **to return the amount of refund received**.

## Cash registers and tax reporting

All VAT taxpayers in Poland periodically submit the **JPK\_V7 file**, which consists of a VAT return and VAT register of sales and purchases. In this file, sales recorded on cash registers are reported based on **the fiscal report in aggregate form** with specific marking.

Invoices issued as fiscal documents or to fiscal receipts are included in the register part of the JPK\_V7 separately, with the specific marking.

# Deloitte expertise




**Deloitte Poland has a great experience in field of tax advisory regarding cash registers and practical knowledge gained in the projects for various Clients.**

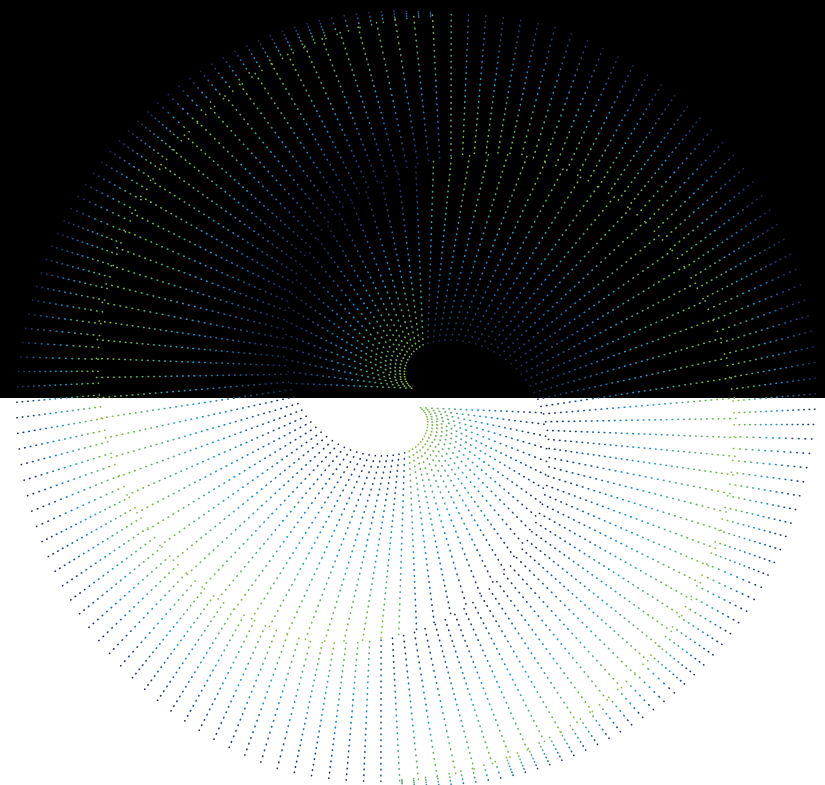
## Scope of Deloitte support:

### For the taxpayers

-  verification of types of transactions recorded on the cash registers so far
-  substantive support in testing of new cash registers, including:
  - participation in discussions with the chosen producer
  - analysis of sample documents generated by online cash registers
-  preparation/review of VAT procedures regarding sales recorded on cash registers, including reporting of such transactions in JPK\_V7 file

### For the POS systems providers

-  organization of dedicated workshops around fiscalization
-  substantive support in developing or implementing POS systems
-  support in gathering respective requirements and ad hoc VAT advisory



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where you can find  
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