

Electronic cash registers in 2015

As of 1.1.2015 the list of services for which an entrepreneur will be obligated to record income through an ECR (electronic cash register) will be extended.

Moreover, the definition of so-called virtual cash register is introduced.

Extension of the services

An entrepreneur is obliged to record the income through the electronic cash register without any delay after its receipt. This obligation is not applicable to entrepreneurs who are in liquidation or in bankruptcy proceedings except for an entrepreneur who continues to operate his/her business also after the filing of the bankruptcy.

Starting January 1st 2015, the extension will also apply to the business activities stated in the list below:

Classification	Description
45.20	Maintenance and repair of motor vehicles
45.40	Sale, maintenance and repair of motorcycles and related parts and accessories
49.32	Taxi operation
49.39	Other passenger land transport, this includes operation of teleferics, funiculars, ski and cable lifts if not part of urban, suburban or metropolitan transit systems
52.21	Service activities incidental to land transportation, including only operation of car parks
55.10	Hotels and similar accommodation
55.20	Holiday and other short-stay accommodation
55.30	Camping grounds, recreational vehicle parks and trailer parks
55.90	Other accommodation
56.10	Restaurants and mobile food service activities
56.29	Other food service activities
56.30	Beverage serving activities
69.10	Legal activities
69.20	Accounting, bookkeeping and auditing activities; tax consultancy

70.10	Activities of head offices
70.21	Public relations and communication activities
70.22	Business and other management consultancy activities
71.11	Architectural activities
71.12	Engineering activities and related technical consultancy
71.20	Technical testing and analysis
73.11	Advertising agencies
73.12	Media representation
73.20	Market research and public opinion polling
74.10	Specialized design activities
74.20	Photographic activities
74.30	Translation and interpretation activities
75.00	Veterinary activities
77.11	Renting and leasing of cars and light motor vehicles, excluding rent under a hire purchase contract
77.21	Renting and leasing of recreational and sports goods, excluding rent under a hire purchase contract
77.22	Renting of video tapes and disks, excluding rent under a hire purchase contract
77.29	Renting and leasing of other personal and household goods, excluding rent under a hire purchase contract
78.10	Activities of employment placement agencies
78.20	Temporary employment agency activities
78.30	Human resources provision
79.11	Travel agency activities
79.12	Tour operator activities
79.90	Other reservation service and related activities
86.10	Hospital activities
86.21	General medical practice activities
86.22	Specialist medical practice activities
86.23	Dental practice activities
93.11	Operation of sports facilities
93.12	Activities of sport clubs

93.13	Fitness facilities
93.21	Activities of amusement parks and theme parks
95.11	Repair of computers and peripheral equipment
95.12	Repair of communication equipment
95.21	Repair of consumer electronics
95.22	Repair of household appliances and home and garden equipment
95.23	Repair of footwear and leather goods
95.24	Repair of furniture and home furnishings
95.25	Repair of watches, clocks and jewellery
95.29	Repair of other personal and household goods
96.01	Washing and (dry-)cleaning of textile and fur products, excluding provision of linens, work uniforms and related items by laundries, diaper supply services and washing & cleaning services on clients' premises
96.02	Hairdressing and other beauty treatment
96.03	Funeral and related activities
96.04	Physical well-being activities
96.09	Other personal service activities, this includes only pet care services such as grooming, sitting and boarding, services of marriage bureau and activities of tattooing and piercing studios

As of 2015 the ECR has to allow online connection to information systems of the Finance Directorate of SR while the conditions of online connection will be stipulated by the general binding provision issued by the Ministry of Finance of the Slovak Republic.

Introduction of so-called virtual cash register

We would also like to inform you about the possibility to use a so-called **virtual cash register** starting 2015.

The virtual cash register represents a secure online tool developed in order to facilitate the data transfer between tax payers and the Financial Directorate of the Slovak Republic. An entrepreneur is entitled to use the virtual cash register after the registration at the Tax Office and allocation of its corresponding code. After the registration, the entrepreneur will receive his login credentials in order to access the virtual cash register.

Only one access to the virtual cash register can be established for one selling point.

The entrepreneur is entitled to use the virtual cash register only if the number of issued receipts **does not exceed 1000 in one calendar month**.

Termination of electronic cash register usage

The entrepreneur is obliged to announce the termination of the electronic cash register usage to the Tax Office till 3 working days after the termination. The Tax Office revokes the access to the electronic cash register during the day of the announcement.



The Tax Office also revokes the access in case of the loss of the log-in data or if the loss of the data is found out by the Tax office or Customs Office or in case of abuse or theft of the log-in data.

If the entrepreneur exceeds the number of issued receipts (1000), the Financial Directorate of the Slovak Republic terminates the usage of the virtual cash register at the last day of the month following the month when the limit was exceeded.

The entrepreneur is obliged to start using the „classical“ electronic cash register not later than on the day following the day of the termination of using of the virtual cash register.

The re-use of the virtual cash register will not be allowed.

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