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News Flash

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Usage of virtual cash registers in Slovakia

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Amendment to the Act on Electronic Cash Register (ECR), that became effective as of 1.1.2015, introduced so-called virtual cash registers. Their usage will be free of charge and will be possible as of April 1st 2015. In case you are interested in usage of virtual cash register you can apply for the allocation of credentials as of **March 2nd 2015**.

Amendment to the Act on ECR

Act on ECR was amended as of 1.1.2015.

As we already informed you in November last year, one of the most important changes introduced by the amendment was the fact that **list of services** for which an entrepreneur will be obligated to record income through an ECR **was extended**.

Entrepreneurs by whom the obligation to use the ECR has arisen for the first time as of 1.1.2015 are obliged to use ECR that meets the requirements pursuant the act valid as of 1.1.2015. Entrepreneurs who have used the ECR also before 1.1.2015 can use the ECR also afterwards, however only under the condition that in case of need of exchange of ECR, they will exchange it for the one that meets the requirement pursuant the act effective as of 1.1.2015.

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

Definition of the virtual cash register

Virtual cash registers is a virtual space administered by the Financial Directorate of Slovak Republic.

Virtual cash register can be used for the first time **as of April 1st 2015** and the usage will be **free of charge**.

Condition of usage of virtual cash register

The entrepreneur is entitled to use the virtual cash register only if the number of issued receipts **does not exceed 1 000** in one calendar month.

In case the entrepreneur fulfills the above mentioned condition, he/she **can decide** whether he/she records the income through „classical“ electronic cash or virtual cash register.

Filing a request for virtual cash register usage

In case of interest in using the virtual cash register the entrepreneur has to file the request at the Tax Office.

We would like to inform you, that the **request can be filed already as of March 2, 2015**. You can file the form of the request **at any Tax Office**.

An entrepreneur is entitled to use the virtual cash register after the registration at the Tax office and allocation of its corresponding code.

Termination of usage

If the entrepreneur decides to use the virtual cash register and he/she later exceeds the number of issued receipts (>1000), the Financial Directorate of the Slovak Republic terminates the usage of 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 the virtual cash register.

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

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