



## TAX FREE

### Are you ready?

As of 1 January 2022, changes aimed at making TAX FREE system digital came into force in Poland. In particular:

- new TAX FREE National System is used by vendors to issue and register the TAX FREE documents in electronic form, and also to record VAT refunds made to the tourists
- sales in TAX FREE scheme, as well as registration in TAX FREE system, require online cash registers



### Online cash register

What is it?

**Online cash register** – a cash register 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 the Central Cash Registers' Repository.

## TAX FREE system – plan the implementation process



ONLINE CASH REGISTERS  
IMPLEMENTATION



PUESC  
REGISTRATION



NEW SOLUTIONS  
TESTING



SALES CONTINUANCE



### KEEP IN MIND

Online cash registers provide tax authorities with an ongoing access to the documents generated therein - **check what is currently registered on your cash registers.**



## DELOITTE SUPPORT

Based on Deloitte's experience in field of tax advisory regarding cash registers and practical knowledge regarding PUESC (Tax and Customs Electronic Services Portal), we are happy to offer our comprehensive assistance in TAX FREE system implementation process.

In particular, scope of Deloitte's assistance covers the following:



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\_V7M file



support for employees in their PUESC registration; training on the use of PUESC



PUESC registration of the company based on the power of attorney



ongoing TAX FREE profile management



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