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Printing of receipts in case of mobile payment

Tax Alert

Dear Readers,

A landmark judgement has been passed that concerns printing of receipts in case of mobile payments with the use of a mobile phone.

The judgement was issued before the Provincial Administrative Court in Warsaw on 16 January 2017 (file ref. No. III SA/Wa 2700/15). It concerned a company whose business consisted in the retail sales of motor fuels. The company is planning to implement a solution where, after filling a vehicle with fuel, the customer will be able to pay for the purchased fuel at the fuel distributor. This will be possible due to the application of a mobile payment with the use of a mobile phone.

The IT systems used for settling transactions in this manner ensure the connection of the distributor with the cash register. As a result, transactions are automatically recorded at the cash register. A fiscal receipt will be printed at the cash register located in the petrol station building. The customer will receive a message on his/her mobile phone that the printed fiscal receipt can be collected in the petrol station building. In addition, the message about the possibility to receive the printed fiscal receipt will be permanently posted on distributors. It is also planned that the mobile payment services system will make it possible to send the image of the fiscal receipt to the mobile phone.

The company was of the opinion that by using this solution it will comply with the obligation to issue a fiscal receipt. Although the receipt from the cash register is not issued directly at the payment, it will be printed on paper and the customer will be able to collect it. At the same time, the image of the receipt will be sent to the mobile phone from which the payment was made.

Nevertheless, the Head of the Tax Chamber in Warsaw was of the opposite opinion – he concluded that a taxable person maintaining the record with the use of a cash register is obliged to issue, i.e. to print and to hand in the receipt to the customer. The act of printing the receipt and leaving it on the counter in the petrol station building – in the opinion of the Head of the Tax Chamber – does not meet the requirement of "issuing" the receipt. Despite receiving the image of the receipt on the mobile phone, it will not be possible to collect the printed receipt outside the station building (at the distributor).

The case was presented to the Provincial Administrative Court in Warsaw, which confirmed that a fiscal receipt may be printed in a different location than the one where the reader debiting the account is placed. Therefore, it ruled that printing a receipt and leaving it on the counter in the station building meets the requirement

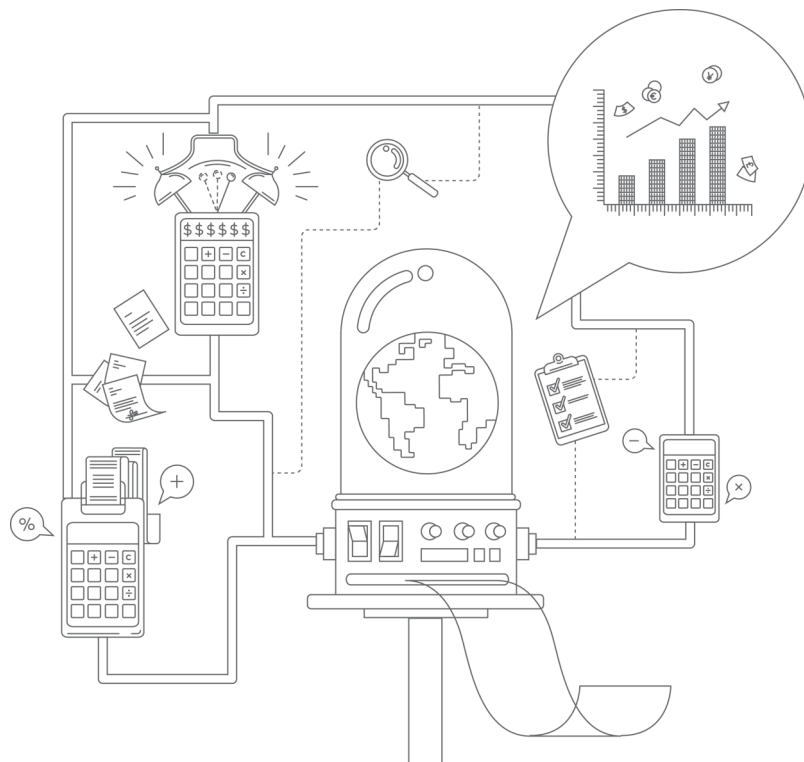
of issuing the receipt to the buyer. Undoubtedly, printing the receipt and leaving it on the counter constitutes making it available to be collected by the buyer. The court rightly pointed out that in case of traditional payment, the company could not force the buyer to collect the receipt. Therefore, it cannot be expected in the case of mobile payment.

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Should you wish to discuss the above mentioned amendments in detail, feel free to contact us:

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