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MINISTRY OF FINANCE

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Press release

Annual effect of fiscal cash registers is EUR 81 million.

The effect is by EUR 6.0 million or 8% higher than planned, taking into account the growth of GDP and final consumption.

The effect of fiscal cash registers in 2016 is reflected in increased net payments of VAT, increased social security contributions and income tax receipts, as well as increased corporation tax and income tax from self-employment:



Net payments of VAT
+ EUR 43.1 million (↑3.3 %)*



Contributions and personal income tax (treasury keepers)

+ EUR 21.2 million



Corporate income tax
+ EUR 13.9 million (↑ 11.0 %)*



Income tax from self-employment

+ EUR 2.8 million (↑ 11.0 %)*

TOTAL: EUR 81 million*

*** The presented effects of fiscal cash registers have been cleaned or reduced:**

- in value added tax for the nominal growth of final consumption according to SORS data, which increased by 2.8% in 2016 compared to 2015, and
- in corporate income tax and income tax from self-employment for the GDP growth according to SORS data, which increased by 2.5% in 2016 compared to 2015.

When drafting the Act, the Government estimated that EUR 75 million in additional revenue per year would result from the introduction of fiscal cash registers.

The summarized data show that the introduction of fiscal cash registers has positive effects. In tax returns for 2016 taxpayers who use fiscal cash registers disclosed **EUR 81 million** more paid taxes and social security contributions than in 2015. Net payments of VAT were higher by EUR 43.1 million, net payments of social security contributions and prepayments of tax on income from employment by EUR 21.2 million, corporate income tax payments by EUR 13.9 million, and payments of income tax from self-employment by EUR 2.8 million. These data already take into account the nominal growth of final consumption, or the growth in GDP.

USERS OF FISCAL CASH REGISTERS

In 2016, fiscal cash registers were used by 53,308 taxpayers, who issued a total of 1,006,961,354 receipts (an average of 2.8 million receipts per day). The information system operates smoothly and on average an invoice issued on the server of the Financial Administration of the Republic of Slovenia (hereinafter: FURS) is confirmed within 5 hundredths of a second.

The free FURS *Mobilna miniBlagajna* (Mobile miniCashregister) application is available to all taxpayers who need to use a fiscal cash register in their business transactions.

MOTIVATING CONSUMERS TO TAKE AND CHECK THEIR RECEIPTS

In order to make fiscal cash registers efficient, it is important that the suppliers of goods or service providers issue receipts. A great deal of attention was also therefore devoted to raising awareness among consumers as regards the need to demand, collect and check receipts. FURS accordingly launched a special prize game in 2016, named "Use your head: demand a receipt!". FURS was satisfied with consumers' response: more than 21 million receipts were checked by consumers in one year of the prize game. In 2016 the "Check your receipt" application, which lets consumers check their receipts and participate in the prize game, was downloaded to mobile phones by 112,887 consumers, who checked receipts issued by 75% of fiscal cash register users at least once in that year. In other words: consumers used their mobile phones to check three-quarters of all fiscal cash registers that issue receipts.

For this reason, too, the number of non-validated receipts has decreased. In the first quarter the share of non-validated receipts was 1.9% and decreased to only 1.3% in subsequent quarters. Based on the data analysed FURS set up targeted control procedures focusing on taxpayers who are prone to an increased risk of non-compliance or incorrect compliance with tax liabilities.

Controlling cash operations is still important in order to prevent non-issuance of receipts. As such risks are higher in certain sectors, the prize game in 2017 is mainly focused on the most risk-prone areas in terms of non-issuance of receipts, such as activities performed at consumers' homes behind closed doors (e.g. plumbing, painting, tile laying, cosmetic services, etc.).

CONTROL PROCEDURES

In 2016 the tax authority verified 27,180 fiscal cash register; most of these procedures were carried out in hospitality, trade, maintenance, automotive repair, construction and other sectors (such as hairdressing and personal services), as well as in healthcare and social assistance, manufacturing, and the bakery industry. The most irregularities were found in the hospitality and trade sectors.

Offenders were issued 1,097 minor offence acts (720 decisions and 377 penalty notices). Fines totalling EUR 1,899,200 were imposed and 424 warnings were issued.

37% fewer checks in the fiscal validation of receipts are planned in 2017 compared to 2016, which amounts to 17,000 procedures targeted and designed according to the analyses of data available to the tax authority.

Effective on-the-spot checks are still necessary, but these procedures are now less complex due to the introduction of fiscal cash registers and, as a rule, involve only checking the issuing of receipts. This also serves to unburden taxpayers. This has enabled the FURS staff to gradually redirect its attention to controls of other risky areas of late and incorrect tax payment.

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