

Do you need a cash register at the start?

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□ Introduction

Cash registers are not always mandatory right after establishing a business. The regulations provide for **exemption limits and a list of exceptions** when a cash register must be installed **from the first sale**. It is worth checking this carefully, as not having a cash register in situations where it is mandatory risks a penalty and loss of the right to exemptions.

□ 1. When is a cash register NOT needed?

□ You can take advantage of the exemption if:

- **You sell to businesses (B2B)** – there is no obligation to register on the cash register,
- **You sell to individuals, but your annual turnover does not exceed 20,000 PLN gross,**
- **You provide services or sell goods exempt from ordinance** (e.g., online services, B2B, some educational services).

□ The limit of 20,000 PLN applies to **sales to individuals not conducting business and lump-sum farmers**. B2B sales do not count!

□ 2. When is a cash register mandatory FROM THE FIRST SALE?

You cannot use the exemption if you provide certain services or sell specific goods – the so-called **catalog of absolute obligations** (MF Regulation from 2023 – applicable in 2025).

□ You must have a cash register from the first sale if you sell/provide services for:

- **Fuels (gasoline, LPG, diesel)**
- **Car and motorcycle parts**
- **Sale of alcoholic beverages and tobacco products**
- **Hairdressing, beauty, and cosmetology services**
- **Catering services (on-site and delivery)**
- **Vehicle repairs, tires, technical inspections**
- **Legal and advisory services**
- **Medical care provided by doctors and dentists**
- **Passenger transport (e.g., taxi, minibus)**

□ Even if you make only one sale a year a cash register is still required.

□ 3. Cash register exemption - limits and conditions

- Sales to individuals - Up to 20,000 PLN gross per year (in total)
- Starting a business during the year - Limit calculated proportionally (20,000 PLN × number of days / 365)
- Sales only B2B (to companies) - A cash register is not required

□ 4. Exemption for cash register purchase - how much can you recover?

If a cash register is mandatory and you purchase a **fiscal cash register online**, you are entitled to:

- **an exemption of up to 700 PLN**
- condition: the cash register must be reported to the tax office, activated, and used according to regulations
- **applies only to the first cash register** under a given NIP

□ The exemption applies even if you are on a lump-sum and do not deduct VAT – in which case you receive **a refund to your account**.

□ **5. How to report a cash register to the tax office?**

Step by step:

1. Purchase a fiscal cash register online (with MF certification)
2. Fiscalization by a technician – that is, activation of the fiscal memory
3. Report to the tax office (form **ZAW-FA**)
4. Keeping a **cash register journal + daily and monthly reports**

□ From 2023, only **online cash registers** that connect to the National Tax Administration system (KAS) are permitted.

□ **Legal basis**

- **Regulation of the Minister of Finance of November 24, 2023** regarding exemptions from the obligation to register on a cash register
- **VAT Act**, art. 111 and following
- **Tax Ordinance Act**
- **Regulation on online cash registers (Journal of Laws 2023 item 1105)**

⇒ Summary

Do you sell only to companies (B2B)? - □ No cash register needed

Do you sell to individuals 20 thousand? - □ Exemption from the cash register

Do you provide "mandatory" services? - □ Cash register from the first sale

Are you entitled to a 700 PLN exemption? - □ If this is your first online cash register