

CASH REGISTRATION

Customer's rights

Ask for cash register receipt!

As a buyer of goods or as a user of services you should ask for a cash register receipt at the moment of delivery and payment of goods i.e. at the moment of providing and payment of the service.

The cash register receipt represents a confirmation that you have bought i.e. that you have paid the price of the adequate good or used service from the appropriate business premises, on the date printed on the receipt.

Who is obliged to issue cash register receipts?

The taxpayer (seller), where you have made the trade i.e. where you have bought goods or you used services for which you have paid in cash, is obliged to issue a cash register receipt for the trade performed.

- When the payment of goods or services is performed by credit card, a cash register receipt should be issued.
- For sale of goods to a known buyer during payment in cash, besides the invoice and the docket it should be also issued a cash register receipt.
- The taxi drivers are obliged to use fiscal taximeter and to issue a cash register receipt to every passenger.
- If the organizer of a cultural-sports or other manifestation sells tickets for which he charges in cash, he should issue a cash register receipt.
- No matter whether the taxpayer is registered or not for the VAT purposes, he is obliged to issue a cash register receipt for the trade made in cash.
- Stands users on the green markets will commence with cash registration from the moment of entrance of Republic of Macedonia in the European Union.

The taxpayer is obliged to put an announcement on a visible place by which he informs the customer about the obligation to ask for a cash register receipt.

Who is not obliged to issue cash register receipts?

- The taxpayers who pay the income tax for the revenues out of performing activity according to lump-sum assessed net income, except the taxi drivers;
- The citizens/physical persons who rent housing or business premises;
- Persons who are not traders for the turnover of unprocessed and own agricultural production, performed on market stands, as well as outside the markets;
- Persons who perform activities in premises which are in the settlements with population under 300 inhabitants and which are in the high mountainous and hard to reach places, except the tourist places;
- Persons who sale newspapers and magazines on the street;
- The persons performing street sale of tickets which are used in organizing games of chance such as instant lottery, as well as the cards that are used in organizing games of chance such as tombola;
- Persons who make continuous turnover, for which they issue receipts and for which the successive payments are foreseen (delivery of electricity, water, telephone services, heating, cooling etc).
- Selling goods or services through vending machines that operate with coins and banknotes.

Purchaser's invoice as a replacement for cash register receipts

In case of a cut of the electricity supply or when the cash register is damaged, the salesman is obliged to register the trade on a purchaser's invoice.

Is not allowed the auto taxi transporters and taxpayers which perform retail trade of oil and oil products (petrol stations, gas stations, etc.) to issue purchaser's invoice.

Can be shown a discount in the cash register receipt?

The cash register receipt might show a discount, but at the same time besides the regular price of the goods or the service, it should be given the percentage (%) for which the price is reducing and the reduced price as well.

In which currency the amounts are stated in the fiscal receipt?

All amounts including the total sum need to be expressed in denars.

When as a means of payment is used a foreign currency cash in transactions with non-residents or credit card issued by a foreign bank, the total turnover is expressed in denars.

The application program based on the daily exchange rate converts the denars in the foreign currency cash and expresses the amount on a separate line on the fiscal receipt, while the denars amount is recorded in the fiscal memory.

Returning of the purchased goods

In case of returning purchased goods, it is issued a document "Cash register receipt for reversal transaction". In returning the good you should give the cash register receipt to the salesman and the salesman put it to the reversal receipt as an attachment to the daily financial report. It is not allowed to issue a reversal receipt by selling oil derivatives.

Complaint right

In order to use the complaint right, you should keep the cash register receipt until the end of the guarantee period of the good or until the end of the period of duration of the good.

How to recognize the receipt which is not cash registered?

In order to ensure yourself that the issued receipt is valid, you should check:

1. Whether there is a text written on the receipt: "CASH REGISTER RECEIPT"?
2. Whether it is provided the time, date of issuing and the number of the cash register receipt?
3. Whether it is entered the description of the payments or the partial payments, including the payments with credit card? On the receipt it should be written also the name of the credit card issuer.
4. The receipt should contain description and quantity of the trade, single price and amount by separate tax rates, possible subtotals and data about the change (if any). The amounts should be related to the exact tax rate that might be expressed in percentage or tax code (tax group) and the total amount of tax should be reported as well.
5. The total turnover which is owed should be presented with the text "TOTAL TURNOVER".
6. Whether the name and the address of the taxpayer and the premises, where the turnover is made, are correctly provided?
7. Whether the TIN (Tax Identification Number) and VAT (MK) number are provided?
8. Whether the registration number of the cash register is entered?
9. Whether on the fiscal receipt has printed fiscal logo and 2D barcode.

Report irregularities on 198!

Should you find irregularities on the cash register receipt or the salesman refuses to issue a cash register receipt, report it to the Public Revenue Office on the free of charge telephone number 198 or via internet by filling in the e-form

<http://ujp.gov.mk/mk/kontakt/centar>

More information!

The PRO website www.ujp.gov.mk provides you with a fast and easy access to publications, tax information and forms. We recommend you to download tax information about cash registration via <http://www.ujp.gov.mk/en/vodic/category/417>

For more information regarding Cash Registration, you can also contact us via e-mail: info@ujp.gov.mk