

The full implementation of the Law on Fiscalization began on May 1. The new model implies the use of a new hardware or software solution, and accordingly all taxpayers are obliged to issue new fiscal invoices with a QR code, in order to continue working in accordance with the law.

However, according to citizens who contact our editorial office, old fiscal invoices are still issued in some stores of large retail chains, it is not possible to read QR codes on a not so small number of new invoices, while in some shopping centers and restaurants there were no it is possible to pay bills by card.

Due to all the problems that have arisen with the new model of fiscalization, many companies have found themselves in an unenviable position. Despite the fact that businessmen completed the entire procedure on time, applied for subsidies and took over the security element, many of them did not receive new cash registers, while service technicians could not meet all the requirements.

**Due to all the above, many economic entities have not yet started working with new fiscal devices, and due to double standards, they do not know whether they are in violation if they issue old fiscal invoices. They are wondering whether it is a smarter option to close stores until the issue of fiscalization is resolved or to work as before until they manage to harmonize business with the new model.**

Biznis.rs tried to get clarification of all doubts from the Ministry of Finance and the Tax Administration, but we did not receive any answers until the moment of publishing this text. Businessmen have a similar problem, stating that they have contacted the authorities with specific issues, but neither institution is announcing about these problems.

Tax consultant and owner of the accounting agency TYB Consulting, Aleksandar Trifunović, says for our portal that due to numerous problems that his clients are facing, he contacted the Tax Administration, but he did not receive an answer.

**“I asked a very specific question - what should the clients do who paid for everything, took the security element, but for some reason the cash register did not arrive?” Should they close the store or knock bills at the old cash register? I did not receive an answer “**, explains our interlocutor.

In his opinion, if you choose between these two options - the key in the lock and typing the invoice at the old fiscal cash registers, the better choice is to issue old invoices, regardless of whether it is a large retail chain or a small store.

“If the new cash register has not arrived, and the bills are still being typed on the old one, that means that the data is still being sent to the Tax Administration. The question is why force someone who works legally into the gray economy zone because he is not knocking on one but on the other cash register “, underlines Trifunović.

**He points out that the biggest problem is that fiscal devices are late, while developers and service technicians do not manage to achieve everything on the**

**ground.**

“I can mention a few clients that I know started fiscalization on time, that they had a security element and registered work units at the beginning of March since last year, but due to these problems, delays and numerous changes, they did not finish fiscalization. We will see what it will look like when everything works, because there are a lot of unresolved issues “, concludes Trifunović.

Milena Amon, a representative of the Association “Protector of Entrepreneurs and Businessmen of Serbia”, believes that this is a huge damage to all businessmen who want to do business legally.

**“Numerous retail chains issue old fiscal invoices, probably because their legal services interpret that in that case there is no tax evasion, and thus no violation of the law. Or it pays off for them to eventually, if there is control, pay that penalty because their turnover is huge, while, on the other hand, small business entities must not take risks “**, states Amon for Biznis.rs.

He says that they have been trying to get an answer to the question of whether the old and the new system can be used in parallel for days, but neither the Tax Administration nor the Ministry of Finance have announced themselves.

“Our members call us en masse, who also address both institutions, but do not receive any answers. They do not know whether some control will come to them tomorrow, as announced by the Tax Administration, and whether they will be fined because they issued an invoice at the old cash register, and not at the new one, although there was no tax evasion. Due to everything, businessmen see these announcements as a way to return the money given for subsidies to the budget “, she says and adds that there are numerous reasons why some taxpayers have not yet received new cash registers.

“Many did not receive the new cash registers, although they were ordered. And there are different reasons, we even heard that the cash registers are ‘stuck’ at the customs and that they are not cleared through customs, which is why they cannot let them go. Then the servicemen do not manage to process so many existing cash registers, to activate them and insert data into them “, our interlocutor points out.

**Amon states that there are examples of those who started working with new cash registers and that they also appear with numerous doubts and problems. According to the estimates of this association, the QR code from the new fiscal account cannot be read on about 80 percent of the devices.**

“Cash registers are not working properly or their invoices in the records of the Tax Administration are doubled, QR codes do not work and some invoices are impossible to scan. It happens that the new cash register also breaks down, and then they cannot issue new fiscal invoices and are unable to work. A member who has a bar in Zrenjanin in the shopping center called us, saying that it was a huge overload and that the cards were not

passing, which is why she lost several customers that day “, concludes Amon.

**Several facilities closed due to lack of fiscal devices**

The Ministry of Finance announced that the new system shows that a smaller number of taxpayers do not respect the law and do not record transactions through electronic fiscal devices, and that the Tax Administration started field controls on Thursday, which determined certain irregularities.

“By analyzing the risk and processing the data from the new system, the Tax Administration determined the control facilities in Belgrade, Novi Sad, Kragujevac and Nis.” Inspectors in the field determined that certain taxpayers do not operate in accordance with the Law on Fiscalization and accordingly imposed a total of nine measures to close facilities for 15 days due to lack of fiscal equipment, “the statement said.

**The ban on performing activities is always imposed for the first time for 15 days, then if an irregularity is found again within 24 months, then for 90 days, and if the irregularity is repeated once again - for a year. Also, the Law on Fiscalization prescribes fines.**

“In the new system, it was noticed that there is, for example, a taxpayer who owns facilities in several dozen locations across the country, that he took subsidies provided by the state, without even requesting a security element, and therefore does not have a fiscal device , that is, the process of eFiscalization has not started yet “, the ministry states.

It is recalled that the taxpayers had a six-month transition period to switch to the new model, which lasted from November 1, 2021 to April 30, 2022, Biznis writes.