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TAX & AUDIT SERVICES

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MANDAT news

In this issue includes:
Durability of information on receipts from cash registers

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DURABILITY OF INFORMATION ON RECEIPTS FROM CASH REGISTERS

During our audits, we often encounter situations when various accounting transactions, material consumption, fuel consumption, revenues from sales, etc. are supported by receipts from electronic cash registers ("ECR") and/or virtual cash registers ("VCR"). These documents are printed on thermal paper, since it is fast and inexpensive printing technology. After a short time, however, the information printed on thermal paper fades and becomes illegible.

Based on Section **4(2)(b)(8) of Act No. 289/2008 Coll.** on Use of Electronic Cash Registers, as amended, users of cash registers (electronic or virtual cash registers) are obliged to use a high-quality thermal paper. But even the best thermal paper cannot guarantee durability of the printed information, if the receipts are stored under the following conditions:

- a) Temperature outside of the range from 18 to 25 °C**
- b) Storage in wet or humid environment (60 %)**
- c) Contact with adhesives, e.g. on adhesive tapes**
- d) Contact with PVC, e.g. with transparent file protecting film**
- e) Contact with bleaching substances, as used e.g. in bleached office paper**
- f) Contact with plasticizers, e.g. in a leatherette wallet**
- g) Contact with solvents, e.g. those used in stamp colours**
- h) Use of colour highlighters**

Please note Section **(8) of Act No. 431/2002 Coll.**, on Accounting, pursuant to which an accounting entity is obliged to keep the accounting records in a correct, complete, demonstrable manner and in a way, which guarantees durability of accounting records. An appropriate way to eliminate the risk that a certain cost/expense could be disputed by inspection authorities, is to make a copy of such a receipt. This may be, however, a time-consuming and costly solution.



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NOT TO BE MISSED

Important dates

Overview of important dates in the February 2018 can be found on our website: <http://www.mandat.sk>

ABOUT US

The companies **MANDAT CONSULTING, k.s.** and **MANDAT AUDIT, s.r.o.** were founded in 2004 as tax advisory and auditing companies. Since their establishment, they have been providing small, medium-sized and companies active in Slovakia with services in the field of tax consultancy, audit and accounting. Long-lasting cooperation with foreign advisory companies hand in hand with the competence of Slovakian tax advisors and auditors enables us rendering our service to the clients originated from abroad.

In present time, 41 well trained members of our staff are at the disposal to our clients.

Information provided in this material are only of a cursory nature. **MANDAT CONSULTING, k.s.** assumes no liability for any decision taken on the basis of this issue.

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