

# Chapter 6

## Electronic Records of Sales in the Czech Republic

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**Quote as:** Semerád, P., Semerádová, L., & Dobranschi, M. (2024). Electronic Records of Sales in the Czech Republic. In P. Luty, N. Versal, & P. Semerád (Eds.), *Knowledge and Digitalisation Against Corruption and Fraud* (pp. 78-87). Publishing House of Wrocław University of Economics and Business.

DOI: [10.15611/2024.96.3.06](https://doi.org/10.15611/2024.96.3.06)

## 6.1. Introduction

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Combating tax fraud is a long-standing and important objective of the financial administration. If this were not the case and the authority was resigned to this, it could destabilise and irreversibly damage the entire entrepreneurial environment. There are many ways to at least try to circumvent the legal provisions. For example, the use of non-wealthy persons in the chief executive bodies of corporations, complex interactions in carousel fraud (for the value-added tax), manipulation of the chemical properties of products within excise duty, or the transfer of profits to countries with lower tax rates (Nerudová et al., 2023; Semerád, 2012).

Uncovering complex organisational structures is often a very complicated task and requires rigorous analytical work by the tax authorities, which sometimes can be helped by chance, sometimes it manages to detect fraud in the context of an audit of another entity. Fraudulent entities try to cover their tracks because they are well aware that any non-standard document manipulation can reveal them (mandatory archiving is up to ten years) and that every non-cash payment made leaves a digital trail.

Preference is therefore given to business activities that leave minimal evidence (e.g. preference for payments in cash and through virtual currencies), or merely the pretend reporting of documents that never enter the official accounting system (Immordino & Russo, 2018; Sanchez, 2017).

Cash payments are one of the ways to commit fraud in some transactions, especially in the business-to-consumer variant, which the tax authorities will most likely never know about. Examples include the sector of providers of catering and accommodation services, or other services provided directly to customers. If the parties agree that the whole transaction is going to take place without paperwork, it will be difficult to prove retrospectively that any interaction actually took place between the two entities (Semerád et al., 2022).

Businesses motivate private individuals to enter into these agreements by e.g. paying less money, paying the price without value-added tax ('tax-free purchase'), or providing the service in preference to any customer requiring official documentation. In this way the client gets a cheaper and earlier delivered service, while the entrepreneur evades their tax liability, and this is not only the aforementioned value-added tax, but also income tax, as the revenue will not be included in the official accounting system. On the other hand, the costs incurred to achieve this revenue will be applied to the maximum extent possible to reduce the entrepreneur's tax base. For individuals, the state also loses social and health insurance payments. In the case of rather small tax entities, these mandatory payments can be more significant than income tax for individuals where tax exemptions and various tax benefits can be applied (Semerád et al., 2021).

These are impacts that ordinary consumers can ignore in the face of the tax savings. However, they do not realise that by this immoral behaviour, they are enabling tax fraud and thus shaping a new standard in a specific business segment (Luttmer & Singhal, 2014). If these frauds increase, honest entrepreneurs will not be able to compete on price with those who have built a company strategy on doing business without documentation. This will put honest entrepreneurs under enormous pressure. If they want to survive, they will either have to lower the price, thereby losing their margin, or adapt to market practices, even if that means cheating just like everyone else.

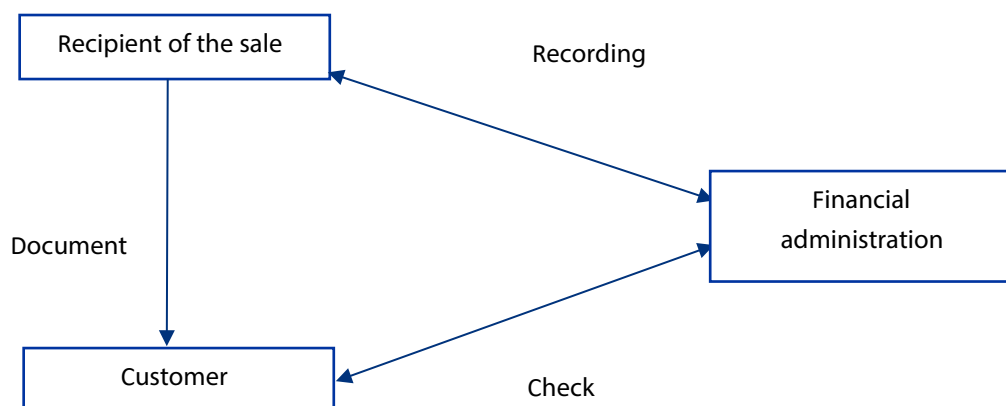
Such a state of affairs is undesirable. This means that the state will lose a significant part of taxes from one whole segment of entrepreneurs. Correcting such a distorted market is then a difficult and costly job, as other actors become accustomed to this state of affairs and even begin to demand it. To change people's minds and to re-educate whole generations of entrepreneurs and consumers, the state must make a huge effort with uncertain results.

One of the ways to achieve a return to the initial legal status is through increased oversight of the recording of sales that are received in cash (Boháč, 2018; Radvan & Kappel, 2015). However, this means that the tax authority must ideally learn about the sales in real time when the payment is received, as in the case of non-payers of VAT it would not learn about any sales until the end of the calendar year. It is almost impossible to verify and check any facts (also when witnesses are missing).

Therefore, financial administrations are trying to put pressure on domestic policymakers to enable them to automatically and instantly monitor revenues in businesses. This tool is referred to as electronic records of sales, facilitating real-time collection of sales information from entrepreneurs directly from their cash registers connected via the Internet to the tax authority's server-based storage sites.

## 6.2. Electronic Records of Sales

The principle of the electronic records of sales system is based on the fact that the entrepreneurial entity receiving sales in cash must issue a tax document (receipt). Before this document is stored in the cash register, the data about this transaction is sent to the financial administration's server and unique identifiers are sent from the financial administration's portal to confirm the receipt of the transaction and validate it at the same time. Depending on the quality of the Internet connection, this exchange of information takes a few seconds at most.



**Fig. 6.1.** The plan of recording sales electronically online

Source: (Semerád et al., 2023).

At the time when electronic record keeping in the Czech Republic was applicable, these unique identifiers were referred to as BKP (Taxpayer's Security Code) and FIK (Fiscal Identification Code) (*Recording*). These codes could be printed, in no time, on the tax receipt that the entrepreneur handed over physically or online to the customer (*Document*). If it was not possible to connect the entrepreneur's cash register with the portal of the financial administration in real time, the entrepreneur was obliged to send the data to the tax authority within 48 hours.

Thanks to this, the customer was able to verify on the portal of the financial administration whether or not it was a genuine tax document and that the supplier had actually declared this revenue to the tax authority (*Check*). To increase the motivation of citizens when taking tax documents, the Ministry of Finance of the Czech Republic launched a short-term lottery called *Účtenkovka* (Receipt Lottery), in which buyers could win valuable prizes after registering a tax document.

Despite its relatively simple operation, the system of records of sales was a controversial topic not only among entrepreneurs but also among politicians. In 2016, the introduction of the Czech electronic records of sales system represented a revolutionary change in the recording of cash sales. Although it was not a completely new instrument and the Czech proposal was inspired by the already functioning Croatian model (Smetánková & Palán, 2015), the electronic records of the sales system divided the political scene into two hostile groups.

The drafters of the law promised an increase in registered sales and a related increase in collected taxes by up to CZK 18 billion (approximately EUR 720 million<sup>1</sup>) per year (Financial

<sup>1</sup> The approximate exchange rate used throughout the article is 1 EUR = 25 CZK.

Administration of the Czech Republic, 2016a). At the same time, this solution was intended to contribute to the re-squaring of the business environment.

Nevertheless, the opponents of the law argued that it would lead to a disproportionate financial and administrative burden on and elimination of entrepreneurs (Hruška et al., 2019). They also feared that the data obtained by the financial administration could be misused in competition or to bully entrepreneurs (Čermáková & Pfeifferová, 2015; Kopecký, 2019; Median, 2015).

Despite these objections, the government managed to push through the law and entrepreneurs were divided into four groups according to when they were to compulsorily start recording their sales electronically. The first group (starting from 1 December 2016) were businesses providing accommodation, catering and hospitality services. The second group (starting from 1 March 2017 onward) included entrepreneurs in retail and wholesale trade. The remaining two groups were to be involved in Stage 3 (from 1 March 2018) and in Stage 4 (from 1 June 2018). However, this has not happened since the opponents of the law succeeded in getting this obligation repealed through the Constitutional Court of the Czech Republic (2017). As the registration itself was not considered unconstitutional, an amendment to the law was adopted, which moved the start date of Stages 3 and 4 to 1 May 2020 (Act No. 256/2019 Coll.). While the COVID-19 pandemic hit the world at the beginning of 2020, the start was (again) postponed to 1 January 2023 (Žurovec, 2020).

In fact, it was never reintroduced. After the elections in 2021, the political balance of power in the Czech Republic changed (the former opposition parties formed the government) and the newly elected government announced in its programme statement the abolition of electronic sales registration as of 31 December 2022. This marked the end of the era of electronic record sales in the Czech Republic.

From a political point of view, this was an understandable step towards fulfilling pre-election promises. On the other hand, it was noted that some entrepreneurs had been recording their sales voluntarily, even though they did not have to record sales until 31 December 2022. (Ťopek, 2020).

Thus, one can assume that some of them already considered records of sales as a part of their business. This assumption is based on the fact that the point of sale and accounting systems used in the retail industry allow for simple certificate insertion; this did not impose additional obligations on businesses (except for the renewal of the certificate after three years). Hence, if they needed a cash register software for their work, were connected to the Internet and had no reason to conceal their sales, the records of sales did not restrict them in any way.

From this perspective, the abolition could actually be a counterproductive step. Space has opened up for market conditions to return before the introduction of the electronic records of sales system. Paradoxically, this has occurred at a time when the records of the sales system actually became a part of tax administration in 17 other EU Member States (Financial Administration of the Czech Republic, 2016b). For example, Germany introduced this obligation on 1 January 2020 (Bundesministerium der Finanzen, 2021), just a few months before the Czech Republic suspended it.

This prompts a discussion on whether, in addition to re-aligning the business environment, the electronic records of the sales system could be used for other activities, and whether or not the potential of the system may be even greater than the extent perceived and used up to now. The possible advantages could also convince the opponents of the public benefit of this measure. This idea is also discussed in the following sections of this chapter.

### 6.3. Results of the Electronic Records of Sales System

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The main concern of entrepreneurs was that their shared data would be misused by competitors, but no such thing happened, nor has there been any harassment of entrepreneurs by disproportionate or even destructive paperwork.

The opposite is true – one can rather talk about positives and a certain degree of correction of the entrepreneurial environment. The study by Pisková and Semerád (2022) showed, using the example of the accommodation services segment, that the introduction of the electronic records of sales system contributed to increasing:

- the number of registered accommodation facilities;
- the number of admitted guests and the reported average length of stay;
- the average accommodation prices in individual regions;
- the sales recorded, which led to an increase in the number of VAT payers<sup>2</sup>.

The increased revenue and the resulting growth in the number of new VAT registrations can be identified as one of the significant benefits of the sales records (Marešová & Snopková, 2018). From this point of view, the electronic sales system appears to be an effective tool for dealing with tax fraud.

However, these positives lasted only until the discontinuation of electronic records of sales in May 2020. This period was, among other things, characterised by the global COVID-2019 pandemic and the associated restrictions on the movement of people and selected business activities; accommodation services were one such area.

Short-term accommodation services were generally unavailable within activities other than business trips and there was a ban on free travel between districts. Nevertheless, there was at least a suspicion (Semerád et al., 2021) that the demand for stays in the mountains led to the evasion of the travel ban and the provision of long-term accommodation services. Entrepreneurs took a rather peculiar approach to this demand. On the one hand, they provided accommodation to tourists and effectively disguised it as long-term stays, after which they destroyed all documentary evidence for stays paid for in cash. On the other hand, they demanded compensation from the state for the closed establishments. Thus, the state not only did not collect the tax on the accommodation provided, but also increased the expenditure intended to help entrepreneurs in the form of compensation.

The tax authorities had a difficult task. By losing day-to-day oversight of cash payments, which still form a significant part of the economy, they suddenly found themselves in a 'dark age' (Semerád et al., 2023b). Local investigations were difficult to carry out and the tax authority had almost no information about the tax entities. Thus, proving collusion was mainly possible only by monitoring electricity, gas and water consumption in the selected facilities and comparing them with comparable buildings in the selected location (Semerád et al., 2022) while at this very moment, the state could quite easily point out the benefits of electronic records of sales. Thanks to the long-term tracking of entrepreneur sales, the state had sufficient information on all registering businesses and could easily determine the impact of the pandemic on the business of a particular entity. It was possible to pay compensation in a fully targeted manner and in the exact proportion by which the selected entity's revenues fell (Semerád et al., 2023a).

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<sup>2</sup> The limit for registration in the Czech Republic was CZK 1 million (approximately EUR 40,000).

Instead, aid was disbursed in an untargeted manner, and the top 20 recipients of aid during COVID-19 included four casinos (Maci & Nohl, 2022).

Paradoxically, the state could prove to entrepreneurs that the proper declaration of sales and payment of taxes made sense and should a non-standard situation arise, the state would be able to take care of the honest (properly registering) ones to the full extent. Conversely, those who cut sales would have punished themselves, as their compensation would have been reduced concerning the sales only admitted.

The targeted re-distribution of aid during non-standard situations during pandemics and war conflicts is not the only area where electronic records of sales can play an important role in motivating taxpayers. Electronic records of sales could also be used for a fairer re-distribution of shared taxes (Semerád et al., 2023). The principle is based on the fact that municipalities are generally not rewarded for generating taxable sales in their territory. If the rules were changed, it can be assumed that this would motivate municipal citizens to require businesses in their territory to properly declare sales (Lähdesmäki & Suutari, 2011; Sheth, 2020). They would know that the sales generated in their territory enter the sales re-distribution mechanism. As stated by Jurčík (2007), a similar approach is applied in Canada, for example.

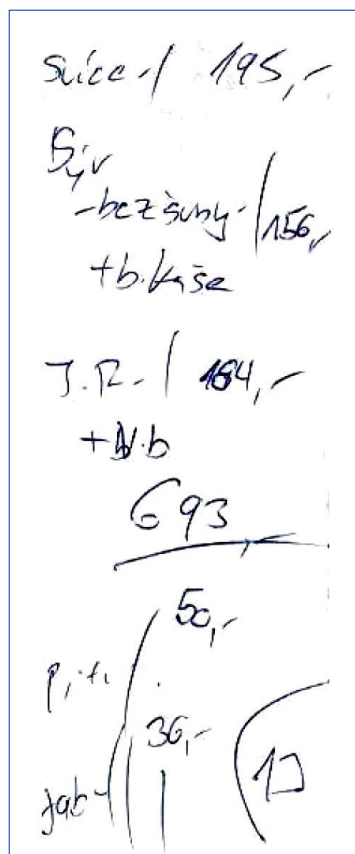
Both examples – compensation and re-distribution of taxes – show that electronic records of sales offer a large number of opportunities towards the digitalisation of the state. This is an obvious trend that is being used not only by EU countries. The EU itself applies the VAT rule in the digital age. However, even this failed to persuade the current Czech government (2021-2025) to maintain the electronic record-keeping system.

## 6.4. Consequences of the Abolition of the Electronic Records of the Sales System

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Based on the observations, it can be stated that the electronic records of sales system did not bring the expected effect in the form of a longer-term change in the willingness of entrepreneurs to declare their sales properly. Although it cannot be unequivocally stated that there was a return to the behaviour that led to the introduction of electronic records of sales, there are several indications that might suggest this, namely:

- The most obvious indication is that many service sector businesses have reverted to a **cash-only** payment model. This in itself does not necessarily mean a move into the grey zone. It is, however, surprising to say the least that this applies mostly to the fields of the then first and second waves.
- Some businesses have stopped entering sales information into any cash register database. This in itself need not be a problem, as information on stock records can be provided in other ways. More fundamentally, these traders do not issue any tax receipts to customers.
- If a receipt is already issued for e.g. consumption of food and beverages, these receipts are not tax documents. Figure 6.2 is provided as an example; it is something which the customer receives as the sum of main meals consumed (top) and drinks consumed (bottom).



**Fig. 6.2.** Example of a displayed list of drinks and main meals consumed

Source: authors' observation.

Comparing this list with properly issued documents in other EU Member States, one can see that the Czech example does not meet the requirements of a tax document. It can be argued whether or not such a list is issued with or without the knowledge of the restaurant owner. Some owners were able to benefit from the fact that digital sales and stock recording brought them both savings in the form of reduced theft committed by staff and increased sales because staff had to record all sales while previously, they tried to persuade restaurant guests with menus including phrasing such as *If you do not receive a proper receipt from us, please do not pay. You are our guests.* This message can be interpreted to mean that the restaurant owner does not trust the staff.

How can the situation in the hospitality industry be summarised? The electronic records of the sales system brought the benefit of permanent control over employees during the employer's absence. In addition, if businesses had POS systems that allowed remote access, employers could monitor the restaurant's sales even when they were physically absent. The second benefit is the fact that restaurant employees have seen their officially awarded wages rise since previously employees were officially given the minimum wage and the remaining earnings came from both tips and unrecognized sales (the grey-zone economy). This had a negative impact on the amount of social benefits, e.g. sickness benefits and pensions, which are calculated on the basis of the assessment base (officially recognised wages). This shows that there is a real threat that if some businesses return at least partially to the grey-zone economy, the financial situation of their employees could worsen while they are on social benefits. From the authors' point of view, this is a step backwards.



## 6.5. Conclusions

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The electronic records of the sales system make a modern tool that enables bilateral and secure communication between entrepreneurs and the financial administration. The information that businesses provide to the financial administration in this way helps the government to obtain real-time information on individual business sectors. As seen in the Czech Republic, this instrument has positively influenced behaviour in some sectors and one can say that the entrepreneurial playing field has been levelled. Examples include the positive effect on accommodation services, however the fact that there has been no lasting remedy is evident in the emergence of the grey-zone economy in fictitious long-term leases.

Other steps taken by entrepreneurs after the abolition of the electronic sales records were a return to cash payments and a reluctance to accept card payments, as it is card transactions which leave a digital footprint. In addition, some businesses have stopped issuing proper tax receipts or just use some sort of customer purchase reports (Figure 6.1).

However, the Czech Republic, as the country, is to some extent to blame for this. It has failed to convince entrepreneurs that declaring sales is a natural part of doing business. This lesson could have been taught to entrepreneurs during the COVID-2019 pandemic when untargeted state aid was paid. The country has missed the opportunity to pay out this compensation automatically based on the demonstrable drop in sales of a particular entrepreneur. Everything could have been done simply and proactively by the state.

Furthermore, the electronic records of sales system could have been used to re-distribute shared taxes more fairly, allowing residents to request a proper tax receipt, as it would automatically mean that a portion of the entrepreneur's final tax would be re-distributed to their municipality as per ratio. This bonding within communities could help motivate proper sales reporting.

However, none of this occurred. Instead, the electronic records of sales system became a political issue that helped the current government win the elections. This was even though digital information exchange between entrepreneurs and government is a natural part of business life in most EU countries. What the Czech government did was an unfortunate step against this trend, yet the authors expect that the electronic records of sales system will return in some form, nevertheless it will be very difficult to convince the public that this is the right move that was cancelled prematurely.

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