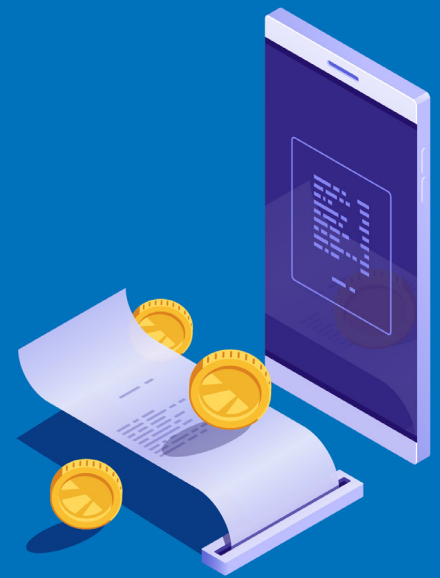


Reminder: Key dates of eFiscalization

Tax Alert

September 2021



In line with the Law on Electronic Fiscalization (**Law**) published in the Official Gazette No. 153/2020 dated to 21 December, which entered into force on 29 December 2020, and will be implemented as of 1 January 2022, competent authorities have started presentations of new fiscalization model in campaign titled "Be eFiscalized".

During the transitional 6 months period, reporting entities will be obliged to implement a set of approved hardware and software solutions, which are connected to digital device (phone, tablet or computer) and will enable automatic communication with the Tax Administration and real time submission of fiscal receipt.

In order to support transition to the new fiscalization system, the Government will allocate subsidies in the amount of EUR 100 per fiscal device and EUR 100 per retail facility.

Below is an overview of the key dates of eFiscalization process in the coming period:

1. On 20 September 2021, the Government will issue a Decree further regulating the procedure for granting fiscalization subsidies;
2. As of 1 October 2021, reporting entities can register retail facilities and fiscal devices on "ePorezi" portal;
3. As of 15 October 2021, applications for awarding subsidies to support transition to the new fiscalization system will be opened;
4. As of 1 November 2021, reporting entities will receive instructions on the fiscalization process in their tax inbox;
5. Until 30 April 2022, reporting entities must complete the transition to a new fiscalization system.

The KPMG team is at your disposal for all inquiries regarding the implementation of the new fiscalization system.

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