



Digital systems for taxi services and other similar transport services for the purpose of registration of fiscal transactions and collection of taxes through the use of virtual devices





Reasons for interventions – market situation

- **The appearance of intermediary entities between passengers and car and taxicab drivers in the transmission of transport orders via mobile applications**
- **Unlicensed carriers have appeared in the new market model**
- **Lack of regulation regarding intermediation in transportation of passengers by car resulted in the non-payment of due taxes by many entrepreneurs in the industry**



Reasons for interventions – market situation

- Identified fiscal violations in the use of mobile applications by passenger transport intermediaries for charging and settling passenger transport charges
- The charge collected by the driver was not recorded. Taxes have not been paid, depleting the state budget





Measures taken

- On January 1, 2021, the provisions amending the Road Transport Law came into force, regulating the formal and legal aspects of conducting business in the field of passenger transport intermediation



Obligations of an intermediary when transporting passengers

- ➔ Keeping a record of forwarding orders
- ➔ Possession of a license for passenger transport intermediation
- ➔ Contracting transportation only to carriers holding licenses entitling them to carry out commercial passenger transport
- ➔ Keeping records of carriers to which the transportation is contracted

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New mechanisms implemented

- Allowed to collect taxicab charges for passenger transportation in the use of a mobile application as an alternative to an electronic taximeter
- As of June 1, 2020, the use of virtual cash registers has been made possible for entrepreneurs carrying out passenger transportation by taxicab and passenger car

Mobile application



e-Paragony

must meet the minimum conditions specified for mobile applications developed by commercial entities

must meet the requirements for virtual cash registers specified in the VAT (Value Added Tax) regulations



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Mobile application

The customer registers in the mobile application by providing the details of the payment card assigned to the customer's account and agrees to receive a receipt in electronic form

When ordering a transportation service, the customer accepts the contract price for the ride set by the mobile application

After the course is completed, the application sends information to the virtual cash register about the fare



Mobile application

The cash register issues a fiscal receipt (stores it in the cash register memory) and sends it back to the customer's mobile application

An automatic withdrawal of the amount of money from the customer's payment card takes place

The cash register sends sales data to the Ministry of Finance information system



Effects of the measures taken

- **Virtual cash registers (cash registers having the form of software) are another measure to support the sealing of the VAT system in Poland**
- **This solution equalized the position of the entities and resulted in equal competition in the transport market**



Control

Controlling the transfer of data on sales records made with cash registers having the form of software is one of the tools for eliminating the so-called "gray zone," which contributes to strengthening fair competition among entrepreneurs



Final result

An increase in the number of licenses issued for domestic road transport of passengers by taxicab was observed



Out of the „grey zone”



Increased state budget revenues