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# On the implementation of virtual cash register

In order to improve the online cash register, the Law of the Kyrgyz Republic No. 39 of April 13, 2018 introduced a change to the Tax Code of the Kyrgyz Republic in terms of the definition of a "virtual cash register", which provides for the use of smartphones or computers along with the hardware cash register after the installation of the relevant software.

Within the framework of the work on the introduction of the electronic system of fiscal procedures and in order to implement Article 109 of the Tax Code of the Kyrgyz Republic, the Resolution of the Government of the Kyrgyz Republic "On the pilot (pilot) project on the use of virtual cash registers with the function of data transmission in real-time" dated August 26, 2019, № 426 was adopted.

The pilot project has been carried out since September 1, 2019.

In accordance with the Resolution of the Government of the Kyrgyz Republic No. 324 dated June 15, 2016, the cash register-online was introduced. All costs of switching to cash registers that met the requirements of the tax authorities are borne by entrepreneurs. The minimum cost of a hardware cash register capable of transmitting data online is over 10,000 soms, which in the current economic crisis is an onerous burden for businesses, especially for small and medium-sized entrepreneurs, as well as entrepreneurs in the regions.

In this connection, in order to support business, in particular, small and medium businesses, work is being done to implement a virtual cash register (software implemented in the form of a client application on Android, iOS and Windows operating systems), which is a new direction and a cheap alternative to the hardware cash register online.

For the period of the pilot project implementation by virtual cash register operators, the authorized tax authority will provide virtual cash registers free of charge.

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