

Cash Machines

Dear Taxpayer:

This manual has been prepared as a guide to explain and clarify how to get and use the cash machine.

How do I get a cash machine?

1. You can get the cash machine under the following conditions:
2. your activity nature is subject to sales tax and requires a cash machine, for example but not limited to (restaurants, supermarkets, coffee shops, and any activity subject to retail sale).
3. Submit a request to the bureau of the department.
4. After Getting the approval, you are delivered the cash machine without any money in return. It is programmed with items and tax rates to which they are subject to and under the supervision of cash machine employees.
5. Signing a trust bond and an insurance cheque of the machine value.
6. The machine remains for two days for the purposes of training before activating and sealing it with lead material.
7. The cash machine is activated after the end of the training period.

If there is a malfunction in the machine:

1. There is a periodical maintenance. You are visited every month to inspect the machine.

2. When the machine has a malfunction, there is a machine maintenance.
3. You notify the maintenance company adopted by Income and Sales Tax Department when a malfunction is occurred. The taxpayer is provided with the company's telephone number and address.
4. You receive a visit to inspect the machine, in case it needs to cut the lead material, it is cut by the employee of the cash machine subdivision.
5. After the examination of the machine, the malfunction and its cause are determined. In case you caused the malfunction or it happened because of negligence, you bear the cost of maintenance. If the malfunction is from the machine itself, the cost is borne by the department.

Guidelines:

Use the machine when selling, performing a service or receiving the price. The tape of the machine is considered as an invoice, note that your failure to use the machine exposes you to penalties stipulated in the law.