Certification of cash register software - NF525 standard

Fix Me! A1 proofreading not yet effective for this page. In the meantime, you can ask any questions on the forum.

Short history of the NF525 standard

The 2016 finance law, for the declared reason of *“improving VAT recovery”*, provided that it should apply to *“management software”* new mandatory conditions *“unalterability, security, conservation and archiving of data”*, partly unachievable: it is in fact impossible for a software publisher to 'offer absolute guarantees as long as the data is not on its servers.

This law would have been designed to alleviate certain VAT collection problems in Austria and Italy, two countries which heavily use fiat currency transactions. It was then brought to the European level, then transcribed into the law of the member states, forcing apple sellers on French markets to use (and finance) software with a quasi-banking level of security.

AFNOR immediately defined a standard called NF525, listing the criteria for compliance with the provisions of the 2016 finance law.

In June 2017, the ministerial services realized that it was absurd to apply this constraint to companies which do not charge VAT (in France, out of approximately 750,000 annual business creations, 500,000 are micro-enterprises, not charging no VAT), as well as management software that does not include a collection/disbursement recording function. It was then decided to modify the regulatory provisions to exclude companies not charging VAT, and to only include in its scope software affected by VAT, identified for the occasion by the term //“cash software” //.

The final version of these provisions was translated into article 88 of the finance law n°2015-1785 and entered into force on 01/01/2018, and everything was almost fine in the best of all possible worlds, except for detail. There was no tax definition of *“cash software”*, causing many companies to panic in the face of this legislative vagueness, a panic maintained and exploited to good effect by certain companies to generate sales that were not necessarily useful. ..

It was not until six months after the date of application of the law that the General Directorate of Public Finances (DGFiP) published a definition of cash register software in BOFIP on July 4, 2018. The text of article I-B-30 specifies as follows:

```
Cash register software or system is a computer system equipped with cash
register functionality, which consists of memorizing and extra-accounting
payments received in return for a sale of goods or provision of services,
i.e. say that the recorded payment does not concomitantly, automatically and
necessarily generate an accounting entry.

Are not considered to be recorded extra-accounting, whatever the payment
method, payments for which the software or system necessarily triggers,
instantly and automatically, without human intervention, an entry in the
accounting information system.

This covers all software or cash register systems allowing the recording of
their customers' payments regardless of the payment method (cash, checks,
credit card, transfers, direct debits, etc.).

This obligation applies including in the event of recording on software or
system accessible online.
```

The definition of the DGFIP is particularly relevant in its conformity with the spirit of the law: in the intention of the legislator, these were measures concerning payment software separate from the company's management software. The typical example is a touchscreen cash register used by a seller on a market, which allows him to edit receipts and record payments, and of which he records the results at the end of the day (the Z ticket) in the company management system.

Regarding Gestan

We followed the development of this matter very closely, and upon reading the initial texts (before the DGFiP stated the definition of cash register software), our interpretation was to consider Gestan as management software. and not cash register software: which meant that in the commonly accepted sense of *“cash software”*, in the absence of an official tax definition, Gestan users did not need the certificate of compliance with provisions of the 2016 finance law, unless they use the Tactile Cashier extension, which seemed to us to fall under the name “cash register software”.

The BOFiP definition confirms our initial interpretation: Gestan does not allow a payment to be recorded extra-accounting (as soon as a payment is recorded in Gestan, an accounting entry is automatically generated), Gestan is not concerned by the provisions which apply to cash register software.

However, Gestan can be used in pre-accounting, and in order not to be put in difficulty by a different interpretation, we have integrated into Gestan the technical mechanisms for traceability of modification of records, from version 15.00 released on 01/01/ 2018.

Whether the Touch Cashier extension is used or not, the traceability mechanism now integrated into Gestan records any creation, modification, or deletion in the accounting files. And in the “Touch cash register” extension a button has been added allowing you to print the certificate of compliance with the provisions of the 2016 finance law, which you can present at any inspection.

This law is sometimes referred to as *“anti-fraud law”*, a term that we refuse to use.

Indeed, this name is once again a matter of political marketing, to the extent that:

- no law prevents fraud: it defines its limits. What is “anti-fraud” are the law enforcement officers, the control agents, the surveillance cameras, the barriers, even the barbouzes or the civic sense, etc. But not the law;
- this name imposes a presumption of guilt on any company, supposedly defrauding a priori. However, this suspicion is itself contrary to the presumption of innocence enshrined in the law;
- this term implies that this law would be able to make fraud disappear, in order to give it an incontestable character, which is obviously nonsense.

Like certain industrialists who do green or pink-washing on the cheap, adopting contradictory law titles for political marketing reasons (as in the case of so-called “ecological” taxation, which will add to the accounts of the State long before worrying about ecology, the “Pentecost tax” which was to go to the elderly, but which they never saw, the “ecotax”, which was to make it possible to maintain the roads , the examples are so numerous that listing them all would be tedious), comes from the assumed use of semantics as a propaganda tool.

It is regrettable that this crude marketing, as much as the unsuitability of the means to the officially sought goal and therefore the multiplication of unnecessary constraints, is one of the elements which contributes to building a real anti-civic and anti-European feeling.

See about this:

- https://www.economie.gouv.fr/logiciels-caisse-certifies-administration-fiscale-precise-dispositif
- https://www.economie.gouv.fr/files/files/directions_services/dgfip/controle_fiscal/actualites_reponses/logiciels_de_caisse.pdf
- https://www.lne.fr/sites/default/files/bloc-telecharger/referentiel-certification-systemes-caisse.pdf
- https://www.appvizer.fr/magazine/finance-comptabilite/gestion-de-caisse/logiciels-et-systemes-de-caisse-prets-pour-la-loi-anti-fraude-a-la-tva
- http://bofip.impots.gouv.fr/bofip/10691-PGP.html?identifiant=BOI-TVA-DECLA-30-10-30-20180704
- https://wpformation.com/woocommerce-loi-anti-fraude-tva

Other Accounting articles

Accounting closing / Accounting years

Accounting document options
Accounting entries
Accounting entries
Accounting journals
Accounting links
Accounting settings
Accounting with Gestan: the main principles
Bad debts
Balance
Bank account statements
Bank or cash accounts
Billing by tax rate
Certification of cash register software - NF525 standard
Chart of accounts
Delivery of checks
Documents without imputation
Export CFONB
Fixed assets
General Ledger
Income and expenses
Income statement
Lettering
Log codes
Mass links: entries
Micro-Enterprise / Self-Enterprise
Payments
Pointing of supporting documents for VAT
Review entries
SEPA Export
Third party balance
VAT calculation
VAT orders
XIMPORT export of accounting data