====== ======POS software certification

This page applies only to European businesses. In France, this is covered by Article 286, I-3° bis of the General Tax Code (CGI).

The point-of-sale software compliance certificate can be obtained via the "Imprimer 'Certificate' button in the CAISSE TACTILE extension.

You can also download it from

this link

.

For further information

In France, legislation on this matter is subject to change, influenced by the various lobbies with a vested interest. Although it was decided in the summer of 2025 that till systems would have to be certified, the National Assembly ultimately recognised the futility of this requirement and suspended its implementation for one year (rather than simply scrapping it altogether). However, according to the communiqué DILA notice dated 24 February 2026, this proposal has been cancelled. Until it is revived, presumably...

The origins of the certification requirement



The regulations on the certification of till software originate in Austria and Italy, countries facing

difficulties in collecting VAT, particularly due to the high volume of cash transactions.

This situation having been brought to the attention of the European authorities, they issued directive 2014/55/EU, setting out several guidelines concerning VAT, including the introduction of certification for point-of-sale software.

This directive was transposed into the 2016 Finance Act, which introduced the first version of this certification requirement, intended to apply to *"business management software"*, imposing requirements *"data integrity, security, retention and archiving"*, some of which were unworkable: it is, in fact, impossible for a software publisher to offer absolute guarantees when the data is not stored on its servers.

In June 2017, the ministerial departments realised that it was absurd to apply this requirement to businesses that do not charge VAT (in France, out of approximately 750,000 new businesses set up each year, 500,000 are micro-enterprises that do not charge VAT), as well as to management software that does not include a function for recording cash inflows and outflows. It was therefore decided to amend the regulatory provisions to exclude businesses that do not charge VAT, and to limit the scope to only those software programmes relevant to VAT, identified for this purpose by the term *"POS software"*.

Article 88 of Finance Act No. 2015-1785 of 29 December 2015 for the 2016 financial year, as amended by Article 105 of Law No. 2017-1837 of 30 December 2017 on the 2018 Finance Act, stipulates that those liable for value added tax (VAT) which imposes this certification, therefore came into force on 1 January 2018, without having anticipated that there was no tax definition of *"point-of-sale software"*, causing panic amongst many businesses in the face of this legislative ambiguity – a panic which certain companies have skilfully exploited to generate sales that are not necessarily useful…

Finally, six months later, the DGFIP provided a definition of *cash register software*, published in the BOFIP on 4 July 2018 (below).

AFNOR formalised this regulatory requirement in the particularly cumbersome NF525 standard. Fortunately, the government clarified, through Article 88 of Finance Act No. 2015-1785, that software publishers would be able to issue a self-certification, attesting to the software's compliance with legal provisions.

Recent developments regarding the certification requirement

The 2025 Finance Act, which was also passed in haste, removes this option for self-certification.

Software publishers are now required, with effect from 1 September 2025, and subject to very heavy fines (45,000 euros per certificate issued), to obtain certification from INFOCERT or the LNE, at a cost of between 10,000 and 20,000 euros for initial certification, and 5,000 euros for annual renewal. All affected retailers are also required to switch to software approved by one or other of these bodies.

These costs are prohibitive for many software publishers, not to mention the considerable workload involved in complying with a pointless standard. Furthermore, making this certification compulsory forces market players to submit to a duopoly consisting solely of INFOCERT and LNE, and any captive market situation is, in itself, cause for concern.

Several aspects of this issue are particularly Kafkaesque:

- The certification of till software is intended – in theory – to resolve a problem that does not exist in France.
- No assessment of the effectiveness of the provisions of the 2015 Finance Act has been carried out for the period 2018–2025.
- Whilst a figure of between 6 and 10 billion euros in VAT fraud has been put forward, there is no public data to suggest that a significant proportion of this can be attributed to fraudulent software. On the contrary, on 3 June 2025, the government replied to written question no. 3394 (Charles de Courson): out of 4,000 audits carried out over three years, only one case of fraudulent software use resulted in a penalty.
- In February 2024, the Ministry of the Economy acknowledged that there is no evidence to suggest that the previous self-certification scheme encouraged any form of fraud, and that software certification does not guarantee the accuracy of accounts.
- The simplest way to commit VAT fraud is to keep two sets of accounts… using two certified software programmes!
- The disproportionate cost of certification directly threatens the economic viability of many software publishers, whilst also distorting competition.
- This requirement, which forces thousands upon thousands of retailers to change their till software, is a new burden on businesses – one that is entirely unnecessary as it will create no value whatsoever.
- Over-transposing European directives is the best way to convince the last holdouts that leaving the EU is the right thing to do.

Current situation

The Collectif TPE is calling for the withdrawal of this new requirement, or at the very least a return to the previous self-certification scheme.

A pétition has gathered 17,936 signatures to date.

We have written a letter to the MP for Paris’s 17th arrondissement.

Regarding Gestan

We have been following the developments in this matter very closely, and on reading the initial texts (prior to the DGFiP’s definition of point-of-sale software), our interpretation was to regard Gestan as management software rather than point-of-sale software: which meant that, in the commonly accepted sense of *“cash register software”*—in the absence of an official tax definition—users of Gestan did not require a certificate of compliance with the provisions of the 2016 Finance Act, unless they were using the Caisse Tactile extension, which we considered to fall under the heading of “cash register software”.

The BOFiP’s definition confirms our initial interpretation: Gestan As it does not allow payments to be recorded outside the accounts (as soon as a payment is recorded in Gestan, an accounting entry is generated automatically), Gestan is not subject to the provisions applicable to “cash register software”.

However, as Gestan can be used for pre-accounting purposes, and to avoid any difficulties arising from a different interpretation, we have integrated the technical mechanisms for tracking changes to records into Gestan, starting with version 15.00 released on 1 January 2018.

Whether or not the ‘Touchscreen Till’ extension is used, the traceability mechanism now integrated into Gestan records every creation, modification or deletion in the accounting files. Furthermore, a button has been added to the “Touchscreen Cash Register” extension allowing you to print a certificate of compliance with the provisions of the 2016 Finance Act, which you can present during any audit.

However, if the revocation of the self-certification option were to be confirmed, the “Touchscreen Cash Register” extension could no longer be used in Europe. This is because the cost of certification would not be cost-effective.

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

In fact, this label is yet another example of political marketing, insofar as:

- no law prevents fraud: it merely defines its limits. What is ‘anti-fraud’ are law enforcement officers, inspectors, CCTV cameras, barriers, and above all civic-mindedness, etc. But not the law;
- this term places a presumption of guilt on every business, which is assumed to be committing fraud from the outset. Yet this suspicion is itself contrary to the presumption of innocence enshrined in law;
- this term implies that this law would be capable of eradicating fraud, thereby conferring upon it an indisputable character, which is obviously nonsense.

In the same vein as certain industrialists who engage in cheap ‘greenwashing’ or ‘pinkwashing’, adopting contradictory titles for laws for the sake of political marketing (as in the case of so-called ‘green’ taxation, which will line the state’s coffers long before it addresses environmental concerns, the ‘Pentecost tax’, which was supposed to go to the elderly but which they never saw, and the ‘eco-tax’, which was supposed to fund road maintenance – the examples are numerous) amounts to the deliberate use of semantics as a propaganda tool.

It is regrettable that this crude marketing, as well as the mismatch between the means and the officially stated aim – and consequently the proliferation of unnecessary constraints – is one of the factors contributing to the emergence of a genuine anti-civic and anti-European sentiment.

See on this subject :

- 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

Definition of ‘POS software’ by the DGFIP

It took six months after the law came into force for the Directorate-General of Public Finances (DGFiP)

to publish a definition of POS software in the BOFIP of 4 July 2018. The text of Article I-B-30 states as follows:

```
Un logiciel ou système de caisse est un système informatique doté d'une
fonctionnalité de caisse, laquelle consiste à mémoriser et à enregistrer
extra-comptablement des paiements reçus en contrepartie d'une vente de
marchandises ou de prestations de services c'est-à-dire que le paiement
enregistré ne génère pas concomitamment, automatiquement et obligatoirement
la passation d'une écriture comptable.

Ne sont pas considérés comme enregistrés extra-comptablement, quel que soit
le mode de paiement, les paiements pour lesquels le logiciel ou système
déclenche obligatoirement, instantanément et automatiquement, sans
intervention humaine, une écriture dans le système d□information comptable.

Sont visés tous les logiciels ou systèmes de caisse permettant
l'enregistrement des règlements de leurs clients quel que soit le mode de
règlement (espèces, chèques, CB, virements, prélèvements...).

Cette obligation s'applique y compris en cas d'enregistrement sur un
logiciel ou système accessible en ligne.
```

The DGFIP's definition is particularly relevant in that it conforms to the spirit of the law: the legislator's intention was indeed to introduce measures concerning point-of-sale software that is separate from the business management software. A typical example is a touchscreen till used by a market trader, which enables them to print receipts and record payments, and whose results (the Z-report) are entered into the business's management system at the end of the day.

Other 'Accounting' articles

Affectations comptables automatiques
Arrêtés de TVA
Balance
Balance tiers
Calcul de la TVA
Certification des logiciels de caisse
Clôture comptable / Exercices comptables
Comptabilisation des DEEE
Comptabilisation des écritures
Comptabilité avec Gestan : principes de base
Comptabilité en partie double
Compte bancaire et de caisse
Compte de résultat
Créances irrécouvrables
Encaissements/Décaissements
Export CFONB
Export SEPA

Export XIMPORT des données comptables
Facturation par taux de taxe
Grand Livre
Immobilisations
Imputations comptables
Journal
Journaux comptables (codes)
Lettrage
Liaisons comptables
Liaisons en masse : écritures
Micro-Entreprise / Auto-Entreprise
OD (opérations diverses)
Options des documents comptables
Paramétrage comptabilité
Pièces sans imputation
Plan comptable
Pointage TVA
Produits et Charges
Rapprochement bancaire
Relevés de compte bancaire
Remise de chèques
Revue des écritures
Soldes de gestion
Taux de TVA
Ticket Z
Trésorerie prévisionnelle *
Trésorerie simplifiée
Ventilation des factures par échéances
Ventilation des écritures
Ventilation détaillée par taux de taxe

From:
https://manuel.gestan.fr/ - **Le manuel de Gestan**

Permanent link:
https://manuel.gestan.fr/en/wiki/compta/nf525

Last update: **2026/10/23 14:38**