# I] To be completed by the assessor

## 1) Description of the system to certify:

Identify the product covered by the certification (with major & minor versions)

## 2) Conclusion on admissibility:

Issue a conclusion on the ability to make the assessment based on the documents forwarded.

Summarise the main unsatisfactory elements and those elements required to conduct the assessment

# II] General instructions for the editor requesting certification (please read carefully)

Please **return this document after completing all of the fields in blue. The light orange fields will be completed by the assessor.**

**We cannot provide a documentation example. The documentation must be complete and precisely describe all the functionalities and mechanisms employed within the context of the certification that meet the requirements of the LNE standard applicable to the system/software to be certified.** All documents are in paper or electronic format.

Examination of document admissibility is not equivalent to the document assessment conducted during the certification audit. The objective of document admissibility is to **verify that your documentation is sufficiently consistent and specific to enable the audit to be performed under the proper conditions** (i.e. that all of the points can be covered). As admissibility is assessed remotely without the client's support and using a document sample, it is notably possible that a point rated as satisfactory during admissibility will be rated non-conpliant during the audit after document assessment backed up by functional investigations.

Furthermore, in order to avoid any disappointments and lost time during the certification process, please familiarise yourself with **BOI TVA 30-10-30**[[1]](#footnote-1) (not translated) and the **standard**[[2]](#footnote-2) regarding the requirements for their implementation.

In the event of any doubts regarding the applicability of the regulations to your system, please consult the DGFIP[[3]](#footnote-3) website (in French). LNE is not in a position to adjudicate on the matter nor to provide any interpretation of the legal requirements. **As a certifying body, LNE is not able to advise you on how to comply with and implement the requirements of the standard.**

To get more information concerning the certification process, please refer to chapter II of LNE standard v1.7.

# III] Organizational requirements for the CMS Compliance Management System (ref. chapter III of LNE Standard)

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| **The applicant/certification holder shall implement, evaluate and maintain a Compliance Management System (CMS) designed to ensure that each cash register system or update placed on the market continually meets the requirements of this standard.** |
| The requirements for this MSC requiring documented evidence are listed below. The results of this part of the documentary admissibility analysis do not preclude a full analysis of the requirements for the MSC and do not presume compliance with the requirements at the time of audit, which will depend on the application of the procedures described in the documents. |
| **Indications concerning the expected elements :**These indications are not exhaustive; they are intended only to provide a better understanding of the expectations of each document. | **Name of the document(s) in the client’s documentation** | **Satisfactory** | **Unsatisfactory** | **Commentaries** |
| III.1) Context: internal issues of the company (resources, processes, suppliers, subcontractors, etc.) and external issues (e.g. regulatory or economic) related to the compliance of cash register systems as well as the related risks (legal, reputation, financial, etc.). |  |  |  |  |
| III.2) Roles and responsibilities: definition and communication of roles and responsibilities in terms of compliance of the cash register system for:1. ensure that the compliance management system complies with Chapter III ;
2. analyse the technical requirements defined in Chapter IV;
3. break them down into functional specifications that can be implemented;
4. provide or organise training/information sessions for the employees concerned in order to ensure that they are aware of the compliance requirements that concern them ;
5. define compliance performance indicators ;
6. check and measure these indicators ;
7. analyse the results to identify whether corrective actions are necessary ;
8. identify and manage the risks associated with compliance in relation to third parties such as suppliers, agents, distributors, consultants and subcontractors;
9. supervise outsourcing conditions in order to ensure that they take into account the compliance requirements defined in this standard.
10. Ensure legal en regulatory monitoring
 | ***Not evaluated at the documentary admissibility stage.*** |
| III.3) Objectives and implementation of the CMS: compliance objectives of each level and function for the activities concerned (design, development, tests, integration, manufacture, implementation/supply, configuration, installation, support, evaluate the CMS and processing NCs). These compliance objectives must be: relevant; consistent with the general objectives of the CMS; measurable; communicated to the persons concerned; understood and applied; regularly monitored by a person in charge of compliance; updated if necessary; recorded. |  |  |  | DesignDevelopmentTestsIntegrationFabricationDeployment / distributionConfigurationInstallationSupportEvaluation of the effectiveness of the CMSProcessing of non-conformities |
| III.4) Legal and regulatory watch: records of relevant actions following a modification of the context and / or the CMS and the evaluation of its effectiveness | ***Not evaluated at the documentary admissibility stage.*** |
| III.5) Establishment of compliance checks: définition des contrôles de conformité mis en œuvre et leurs résultats pour chaque activité liée au système d’encaissement (design, development, tests, integration, manufacture, implementation/supply, configuration, installation, support, evaluate the CMS and processing non-conformities) |  |  |  | DesignDevelopmentTestsIntegrationFabricationDeployment / distributionConfigurationInstallationSupportEvaluation of the effectiveness of the CMSProcessing of non-conformities |
| III.6) Design and development of the cash register system: * analyze the cause of a NC and the actions taken following it;
* design process;
* functional specifications related to compliance (III.3 & III.7);
* test plans;
* development process & method (V, W cycle, agile method, method specific to the organization, etc.);
* test reports;
* proof of no impact on the conformity of a modification of the design and development processes;
 |  |  |  |  |
| III.7) Management of subcontractors: * subcontracting conditions,
* results of outsourced processes,
* identification of critical suppliers / subcontractors,
* risk analysis on the compliance of the subcontracting,
* relevant actions to reduce the risk associated with subcontracting.
 |  |  |  |  |
| III.8) Identification and traceability of distribution: registry of distributed systems and versionsThe communication policy for the end users related the availability of a new major certified version |  |  |  |  |
| III.9) Communication with customersEvidence of communication to clients of:* all documents necessary to the proper operation of the cash register system (instructions, equipment prerequisites, etc.), whether provided by the editor/manufacturer or a distributor ;
* support and training procedures, where applicable ;
* customer liability commitments vis-à-vis the Finance Law for 2016 (obligation to keep accounts, data conservation, etc.) ;
* a description of the way in which tax authorities can access the cash register’s data, as well as a user manual dedicated to the tax authorities, describing the ways of accessing the cash register’s data, and the procedure for checking all data ;
* the corresponding certificate approved by the LNE.
 | ***Not evaluated at the documentary admissibility stage.*** |
| III.10) Usage of the LNE mark – Cash register system | ***Not evaluated at the documentary admissibility stage.*** |
| III.11) Assessment and improvement of CMS performance: description of the measures for collecting and analyzing information (from established controls III.6 / III.8) to assess and improve the effectiveness of the CMS. |  |  |  |  |
| III.12) Handling of bug issues: provisions applied in the event of identified bug their analysis and the actions implemented.In particular, describes the management of non-conforming product POS systems to prevent their distribution and use. | ***Not evaluated at the documentary admissibility stage.*** |
| III.13) Records management: the records cited in the standard as well as those deemed relevant must be available, accessible and suitable for use, when and where they are needed. The organization must ensure the storage, protection, shelf life and disposal of these records.When recording and updating recorded information, the organization should ensure that the following are defined and correct:* identification and description: title, date, version number of the document;
* recording format (paper, electronic);
* in the case of electronic recording: file name and extension (word, pdf, jpg, etc.);
* that the review / approval of the appropriateness and relevance of the information is carried out by the relevant persons before its dissemination.

The organization must ensure that documents of external origin are identified and prevent any use of expired documents. | ***Not evaluated at the documentary admissibility stage.*** |

# IV] Technical requirements applicable to cash register system (ref. chapter IV of LNE Standard)

| **Requirement n°1 : Regulatory Documentation** |
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| The cash register system must be accompanied by documentation describing its design, operation, maintenance and use. All of this documentation must be conserved in paper or electronic form, until the end of the third year following the year in which distribution of the system ceased. The documentation must be identified clearly and uniquely (with the document version number and/or document approval date).The documents listed below are covered by the tax authorities access rights and **must be written in French**, separately and entitled as follows: |
| **Indications concerning the expected elements :**These indications are not exhaustive; they are intended only to provide a better understanding of the expectations of each document. | **Name of the document(s) in the client’s documentation** | **Satisfactory** | **Unsatisfactory** | **Commentaries** |
| General design file: Describes the system and its main operating principles in their entirety and the equipment associated with the system to enable cash payments. Mapping of the different modules and their interactions. What are the operating systems and languages used, the network characteristics, brief description of any databases and the way in which they are interfaced? (Conceptual and logical data models: MCD/MLD). Must also enable the system to be identified unambiguously: fiscal scope, minor/major versions. | *Ex : Documentation\00\_Conception\_generale\DossierConceptionGenerale.docx* |  |  |  |
| Functionnal specifications: Description of the usages identified, points of attention and specific demands inherent to the system, defined during the design phase in order to validate whether the solution will properly meet the explicitly identified requirements. In particular, the specifications related to the LNE benchmark requirements must be included. |  |  |  |  |
| Technical architecture file: describes the technical implementation of the solution in depth: technologies, algorithms (particularly the signatures and hashes used to secure data), frameworks, protocols used; detailed architecture of the system (diagram with flows and the system’s different components); backup procedures, etc. This file must cover all processing performed on data to be secured, particularly its transmission, back-up, export, printing and display. |  |  |  |  |
| Organisational file: Describe what processes and organisation have been implemented for the design, development and configuration/deployment of the system? RACI, organisational charts, etc. |  |  |  |  |
| Maintenance file: intended to identify the monitoring of the product’s developments/corrections, processes and organisation put in place to manage vulnerabilities, licence management, methods of updating a version (corrective or progressive) and its delivery to the customer, code versioning policy mentioning the management of major/minor versions according to regulations.Description of the source code architecture (organisation of various code files, branches on the code administrator) and identification of the relevant portions in terms of certification for the fiscal scope.Code version management policy (where applicable, the tool used: git, SVN, etc.) identifying the portions of code that impact the fiscal scope, relating to security, conservation, inalterability or archiving functions in the sense of BOI TVA 30-10-30 [French Tax Bulletin on VAT]. This code, known as a “major version” or major/fiscal scope may not be amended without informing the LNE and, in this case, it will be subject to an additional assessment in order to check the impact on compliance. |  |  |  |  |
| Operating file: Description of the system’s possible configurations and calibrations, its installation, the equipment prerequisites, the data backup procedures, the management of user rights, the use and monitoring of the system by system administrators as well as the replacement of the system. |  |  |  |  |
| User manual: * User manual for the end user describing the system’s functions and its operating instructions.
* User manual for the tax authorities describing precisely and simply how data specifically for the tax authorities can be accessed (with descriptions of any table fields, XML files, CSV files, etc.) This may be included in the user manual or be in a separate manual.
 |  |  |  |  |

| **Requirement 2: additional documentation** |
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| Additional documentation comprises all documentation meeting the technical requirements of this standard that is not part of the regulatory documentation. **It must be written in French or English.**The entity must provide main document (or table) describing the organisation of the documentation and listing the relevant documents with paragraphs and page numbers for each technical requirement (it can be the present admissibility form). All of this documentation must be conserved in paper or electronic form, until the end of the third year following the year in which distribution of the system ceased. The documentation must be identified clearly and uniquely (with the document version number and/or document approval date). |
| **Name of documents** | **Number of the concerned requirement** | **Optional commentaries of the applicant for certification** | **Is the additional documentation in French or in English ?** |
| **Yes** | **No** |
| *Ex : Documentation\02\_Dossier\_Architecture\_Technique\Description de la signature des archives.docx* | *Ex :**N°8* | *Ex :* *Description of signing of transaction data and archives* | X |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
|  |  |  |  |  |
| Add as many lines as necessary. |  |  |  |  |

| Description of required documentation | Title of the document and **no. of the relevant page**) | **Satisfactory** | **Not satisfactory** | **Commentaries** |
| --- | --- | --- | --- | --- |
| **Requirement 3: Data to be recorded**The cash register system must record all payment data related to execution of a transaction and its payment. The data must be recorded, at the latest, at the point of calculating the total amount for the transaction prior to payment. This data includes, as a minimum the data listed in the commentaries column: |  |  | * the receipt number (or transaction number);
* the POS identifier ;
* a unique identifier for the establishment using the cash register system ;
* the date and time of the transaction (year, month, day, hour, minute) ;
* the total amount, including tax :
* details of items or services :
	+ name,
	+ quantity,
	+ unit price,
	+ total excluding tax of the line,
	+ associated VAT rate,
	+ any other basic data necessary for the calculation of the total excluding VAT of the line.
* the payment method (and the details of the amounts paid per payment method if the payment was made via several payment methods) ;
* the payment date (if different to the transaction date) ;

any data that may be used to ensure the traceability of the transaction and to guarantee the integrity of the payment data |
| Description of the method used to record all original data in an exhaustive manner (it can be a description of the structure of the databases / files).Description when parameters can affect compliance with French regulations, the parameters and their values should be explicitly identified. | Ex : Documentation\00\_Conception\_generale\DossierConceptionGenerale.docx **p 17/48** |
| **Requirement n°4 : corrections**If corrections (changes or cancellations) are made to transactions in any way, these corrections are effected by recording corrective payment data through “more” or “less” operations, rather than through direct changes to the payment data recorded. |  |  |  |
| Full description of the methods for correcting payment transactions. |  |
| **Requirement n°5 : training/test mode**1. Data generated or simulated through a “training”, “test”, “acceptance”, “pre-production” or other mode or environment that permits the recording of fictitious transactions must be recorded and secured as payment data but explicitly identified as being issues from this mode.
2. The identifier of the manager of the operator recording transactions, as well as the transactions recorded during use of this mode/environment are part of the payment data. In this regard, this data must meet all of the requirements pertaining to it (recording, securing, archiving).
3. Any supporting document issued during the use of this mode must be identified as such with the word “factice”, “test” or any other relevant French word in the background.
4. The use of the training mode must be visibly marked on the cash register system’s display.
5. If any mode of this type is present in the system, this must be indicated in the documentation.
 |  |  |  |
| If applicable, full description of training or test mode/function or equivalent (e.g. demonstration versions) allowing to simulate transactions. |  |
| **Requirement n°6 : Daily, monthly and annual closing**The cash register system must include daily, monthly and annual closing functions. The cash register system mustn’t be able to record new transactions, modify or cancel a transaction across a closed period. These closures can be done automatically by the cash register system or by the user. If the closures have to be done by the user, they must be informed of this.Invoicing software is not required to perform daily, monthly and annual closings, provided that it can provide, via a function, the total turnover recorded for a given period at the request of the administration |  |  |  |
| Description of the method to perform both daily, monthly and annual closures and user notification process. |  |
| **Requirement n°7 : Cumulative and summary data**For each closing, the cash register system must record the aggregated total for the period and the running total like any other payment data.If the cash register is changed, all counters are reset to zero. The counters of the old system must then be archived.In case of a system update, all counters must continue to be incremented without being reset to 0. |  |  |  |
| Description of the method used to calculate and secure, for each closure the cumulative and summary data. |  |
| **Requirement n°8 : Data inalterability**The cash register system must provide a mechanism to ensure and demonstrate that all data defined in the previous requirements has not been altered since it was originally recorded. This mechanism must detect and highlight any changes or deletions of collection data. The methods for managing keys and/or certificates must be documented, including at least the following aspects: the method of generating keys and/or certificates, the validity periods, the scope (whether a key/certificate per fund or shared between several funds), the renewal terms and the revocation mechanisms. |  |  |  |
| Description of the mechanism ensuring data inalterability over time with precise specifications of the cryptographic mechanisms used.  |  |
| **Exigence n°9 : Securing receipts**1. The cash register system must allow the unequivocally identification and distinction of receipts issued prior to payment between those issued after the payment has been made.
2. Any receipt that is reprinted should bear the word “duplicata” [duplicate].
3. The system must provide secure traceability of receipts (both definitive and provisional) printed and reprinted. but also sending supporting documents in electronic format.
4. The information included in the receipts must be consistent with the payment data recorded securely by the cash register system.
5. For centralizing systems, in the case where the system is in offline mode, this state must appear on the exports.
6. Tickets must mention “LNE certified cash register system” at the end.
7. The procedure for issuing supporting documents in electronic format must be clearly documented, including sending protocols and methods for managing originals and duplicates.
8. It is recommended that any failure to print or send proof in digital format is recorded securely.
 |  |  |  |
| Description of the securing receipt method. |  |
| **Requirement n°10 : Data archiving**The cash register system must provide an archiving function intended for users enabling the export of uneditable, time-stamped payment data in an open format.In the event of a change of cash register system, the cumulative and summary data must be archived. |  |  |  |
| Description of the method of archiving, used to freeze, time-stamp and export data in an open format. Description of the meaning used to inform the user of this functionality. |  |
| **Requirement n°11 : Archiving frequency**The archiving function must enable users - at any point in time - to access or generate archives for any past period of time. The period of time covered by one archive should not be greater than one calendar year or one tax year.  |  |  |  |
| Description of the archiving function allowing the user to access or generate archives for any past period of time and description of the restrictions concerning the maximum period of time covered by one archive (one calendar or tax year). |  |
| **Requirement n°12 : Archive integrity**The data contained in the archive must be identical to the original uneditable data from which it was created and the archive must include a reliable mechanism that is independent of the archive conservation medium, guarantees this integrity and permits checking, even if the user has stopped using the payment system. |  |  |  |
| Description of the mechanism for ensuring compliance between the data contained in the archives and original data from which the archives were generated. Description of the mechanism guarantying inalterability of archives with precise specifications of cryptographic algorithms used.Description of the means for verifying integrity of the archives. |  |
| Requirement n°13 : purgeIf the cash register system has a payment data purge function associated with the need to free up memory, this must compulsorily generate an archive containing all of the payment data to be purged and conserve it pursuant to Requirement 17 below, prior to performance of the purge. |  |  |  |
| Description of the means guarantying the production of an archive before any data purge. |  |
| **Requirement n°14 : partial purge**The purge function must not delete cumulative and summary data or operation traceability data from the cash register system. This data must remain conserved for an indefinite period of time, and must be secure, in the cash register system. |  |  |  |
| Complementary description of the purge allowing to insure that perpetual and cumulative totals are never purged and are well conserved in the system. |  |
| **Requirement n°15 : Operation traceability**The cash register system must provide secure traceability of archiving, purging and data recovery operations by logging the time, date and identifier of the POS used for the operation, on the system, for each of these operations. |  |  |  |
| Description of the method ensuring the traceability of archiving, purge and data restauration operations. |  |
| **Requirement n°16 : Data conservation**All payment and traceability data as well as evidence of its inalterability must be stored for six years (from the date of the final transaction of the tax year).Cumulative and summary data as well as traceability data must be stored in the system.Payment data (excluding cumulative, summary data and traceability data) may be conserved in either the system itself or in the archives. |  |  |  |
| Description of the methods used to ensure the data conservation during the legal period of time (6 years + the end of the current fiscal year), including methods used to prevent any memory saturation when data retention is ensured by the system itself. |  |
| **Requirement 17: Archive conservation**Archives must be conserved in such a way as to guarantee the integrity and availability of the archived data for inspection, for six years (starting from the date of the final transaction for the tax year). |  |  |  |
| Description of the archive conservation method. |  |
| **Requirement 18: Centralised system**Where data storage is provided on a centralized system, the collection system shall provide a reliable mechanism for data transfer and ensure the completeness of the transferred data flow, including in the event of a current or past disconnection.Disconnections and offline modes should be set to be used for a reduced duration.The publisher must specify the maximum duration for using the system in offline mode. The choice of the maximum duration must be documented and relevant taking into account the terms of use of the cash register system.The user of the cash register system must be notified that the system operates in offline mode. |  |  |  |
| In case of using a centralising system in the sense of the standard: full description of the centralising system and of the method ensuring the exhaustiveness and traceability of data transfer from the points of sales to the centralising system. |  |
| **Requirement 19: Tax authority access to payment data**The cash register system must provide a mechanism allowing the tax authority access to all of the payment data recorded.The editor must provide the tax authority with an automated means of checking the integrity of the payment data.The manufacturer must provide the relevant tax authority with a user manual in French that gives details of the procedure for accessing the data as well as a clear description of the operation of the tools used to access this data and check its integrity. This access shall not compromise the security of the payment data. |  |  |  |
| Description of the access to transaction and traceability data for the tax authority and the means to verify its integrity.Description of the user interface (if applicable) dedicated to the tax authorities, menus and dialogue boxes.User manual dedicated to the authorities describing the means and procedures used to access transaction data.In the case of a cash register system with parameters allowing French compliance to be modified/activated/deactivated, check the presence of the fields, their values and the integrity of the settings so that the system complies with French regulations.Check the integration and security of offline mode settings. |  |
| **Requirement n°20 : Identifying the fiscal scope**The editor must clearly define the fiscal scope of their cash register system and list all of the source code files, libraries, drivers and modules impacting the functions and requirements set forth in this standard. |  |  |  |
| Description of the fiscal scope of the cash register system: all of the source code files (or modules/packages) including the fiscal functionalities (securisation and inalterability, conservation, archiving, closing, training mode, chaining or signature of data, transaction data access for the tax authority, purges) must be listed and a hash of these files will be taken in order to verify no modification is done on this fiscal scope. |  |
| **Requirement n°21 : Identifying major and minor versions**The cash register system must be clearly identified by a major version number and a minor version number inextricably linked to the cash register system.These version numbers must be easily accessible from the cash register system’s standard user interface.Any change to the code in the fiscal scope or configuration affecting compliance with the requirements in this standard must result in an increase of the major version number.The editor must generate and provide the fingerprint of each major version. |  |  |  |
| It must explain how the identification (major and minor versions) of the system is generated and how it is inextricably linked to the system itself (compilation metadata, signature etc…).The documentation must describe how the organisation manages the changes in the system and identify changes impacting the compliance of the system in order to communicate it to the LNE for their appropriate evaluation (modification on the fiscal scope means an increase of the major version which means that a supplementary evaluation by the LNE is mandatory).The documentation must also precise the precise version number of the product to certify (both major and minor version number).The document must also precise how the user (and the tax authority) can access to the identification of the system via the user interface. |  |

1. <https://bofip.impots.gouv.fr/bofip/10691-PGP.html/identifiant%3DBOI-TVA-DECLA-30-10-30-20201230> [↑](#footnote-ref-1)
2. <https://www.lne.fr/sites/default/files/bloc-telecharger/referentiel-certification-systemes-caisse-EN.pdf> [↑](#footnote-ref-2)
3. <https://www.impots.gouv.fr/portail/professionnel/questions/quel-est-le-champ-dapplication-de-lobligation-de-detenir-un-logiciel-de> [↑](#footnote-ref-3)