Fiscalization types

Essentials

Regarding fiscalization type, according to different criteria, different classification can be made, depending on whether hardware is used, software and/or if security devices are relevant.

Hardware type of fiscalization

Hardware devices must be used for processing transactions, receipt creation and storing, in safe manner, all relevant transaction data. The device is in most cases fiscal printer or ECR (simple cash register), which must be attached to point of sale directly. Generally, one fiscal device is attached to each point of sale. In certain countries, the device can communicate in real time with the tax authorities. If this is the case, the data is normally sent via GSM / GPRS and / or other wired or wireless channels to the Tax Authority. As a general rule, HW devices must go through certification process before they can be used in the stores. So far, we haven't seen any standard approach in terms of certification but only similar methodologies adopted between fiscal countries. Therefore, it is not possible to create HW devices for one fiscal country and use it in another fiscal country.

Software type of fiscalization

Software type of fiscalization in general means that there is no mandatory hardware which must be used. Point of sale (POS) software must ensure that all transactions are completely recorded and stored in that manner that manipulations are not possible. To achieve this, there is either a mandatory certification process in place, or the fiscalization is done directly on the tax authorities' (TA) server. So far, we haven't seen any standard approach in terms of certification but only similar methodologies adopted between fiscal countries. Therefore, it is not possible to create POS software in one fiscal country and use it in another fiscal country. Sub-category of software fiscalization type is so called online fiscalization where data is sent in real-time to tax authorities' server and fiscalization is preformed directly there.

Fiscalization based on mandatory security device for signing transactions

This type of fiscalization can be both hardware and software, depending on device itself. Key point under this fiscalization type is that usually there are no mandatory hardware device, while the point-of-sale software must support security devices. Main thing is integration with devices for signing transactions, which is in charge for fiscalization process. Certification of security device before usage in the stores is usually mandatory. Security device comes in various options such as cloud solution, SD or micro-SD card, USB stick, Connect box, as an integral part of fiscal device etc.

Why JB Fiscal Consulting?

At JB Fiscal Consulting we help retail technology providers and global retailers overcome the biggest hurdles during their international expansion and keep them in compliance with the constantly changing fiscal environment. When we say the international expansion, we really mean it as our geography portfolio that, at the moment, includes more than 20 fiscal countries!

The firm's core consulting team, supported by some of the best talent available, provides a wide range of services that include, but not limited to:

- ✓ Consulting Sessions
- ✓ Regulatory Monitoring
- ✓ Documentation Preparation
- ✓ Ongoing Support
- ✓ Custom Projects
- ✓ Project management

The client portfolio includes some of the largest point-of-sale technology companies and global retailers (including HORECA) from Canada, the United States, Europe, and the UK.

When it comes to our partners, we are very proud to work with the leading point-of-sale system providers around the globe.

Please feel free to ask us for references!

Need to get and/or to remain compliant? **Get in touch**!