

# THE NETHERLANDS: Quality mark cash register

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There are no legal requirements regarding fiscalization or specific rules imposed on cash registers in the Netherlands. Using specific hardware devices or software with predefined functionalities at the point of sale is not defined by the law.

Consequently, audits of cash registers are not conducted in a unified manner, since cash registers of different subjects function differently.

Dutch Tax and Customs Administration is a government agency that is responsible for conducting tax audits in the Netherlands. They have the authority to audit businesses, including retail stores. As retail sales are subject to Value Added Tax Act in the Netherlands, these audits usually focus on VAT compliance. For that purpose, the auditors would examine, among others, records related to sales transactions (all the invoices, receipts etc.) and VAT collected.

You can provide your data to the authorities in various ways. It will be agreed during the inspection how you will do this.

Although you are free to choose how you organize your administration, the law does set limits. The nature and size of your company will partly determine the design of your administration. The more complex and extensive your company is, the higher the requirements for the design of your administration become.

The data that your cash register system records is part of your administration. This means that the tax requirements which Tax administration imposes on administration also apply to your cash register system. Cash traffic therefore requires reliable cash administration and an appropriate cash register system. You administer in a way that always shows your tax rights and obligations.

However, there is one option that provides a certain level of confidence and sureness that the used cash register meets the administration requirements.

That option is using a quality mark cash register.

The Reliable Payment System Quality Mark is the independent and transparent quality mark for cash registers and payment systems in the Netherlands.

The Tax Authorities state the following on their website about the Reliable Payment System Quality Mark:

*The quality mark guarantees a closed cash register system. This technology prevents misuse and protects you from unwanted changes to your data. This quality mark promotes the confidence of your bank, your advisor and the Tax Authorities that your cash register system provides reliable information. This can also save time in the supervision of the Tax Authorities.*

For which issues does using a quality mark cash register provide taxpayers reliability in being compliant with the law? It ensures and shows to the authorities that:

- ✓ *You keep your transactions data*  
You must keep all transactions. For this purpose, an electronic journal is available in cash registers that records all actions.
- ✓ *You can (re)produce the transaction data*  
If the data has been recorded digitally, you also store it digitally and you can (re)produce this data within a reasonable period.
- ✓ *Your transaction details are verifiable*  
The registration of a transaction, including the associated data, such as time and numbering, can be tracked within your administration. This data falls under the concept of audit trail. You record special registrations and are saved.
- ✓ *You provide insight into the settings of your cash register system*  
The supplier usually sets up a cash register upon delivery in such a way that it meets the (information) needs of the entrepreneur. During a tax audit, you provide insight into the settings applied. If you change the settings later, you will also save these changes. This applies, among other things, to changes in prices and the VAT percentage.
- ✓ *You protect the transaction data*  
With the right security, a good cash register system ensures that data is not lost or manipulated afterwards.
- ✓ *You can provide data during inspection*  
You can make the transaction data available to Tax administration in a readable format, on demand and within a reasonable period.

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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:

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

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!](#)

