

FOCUS ON ...

TAX



January 2023

Dematerialization of till receipts: end of automatic printing on 1 April 2023

In application of Law No. 2020-105 of 10 February 2020 on the fight against waste and the circular economy and Decree No. 2022-1565 of 14 December 2022, most till receipts will no longer be automatically printed by the retailer as of 1 April 2023.

End of automatic receipt printing on 1 April 2023

As part of the fight against waste and substances that are hazardous to health (30 billion tickets are printed each year in France), Law No. 2020-105 of 10 February 2020 **decided to put an end to the automatic printing of certain cash register tickets.**

Decree no. 2022-1565 of 14 December 2022 relating to the conditions and methods of application of IV of Article L. 541-15-10 of the Environmental Code specifies the conditions of application.

Which receipts are concerned?

The tickets concerned are the following:

- **Bank card tickets produced in retail outlets** and establishments open to the public,
- **Tickets issued by vending machines,**
- **Bank card tickets,**
- **Vouchers and promo coupons**

Which till receipts are not affected by this legislation?

The following receipts are not affected by this legislation and will have to be printed automatically after 1 April 2023

- Receipts relating to the purchase of so-called "durable goods" where the existence and duration of the legal guarantee of conformity are mentioned. This concerns household appliances, computer equipments or telephone sets, for example. The full list of these goods can be found in Article D. 211-6 of the Consumer Code,
- Credit card receipts relating to cancelled or credited transactions,
- Credit card payment transactions that have been cancelled or credited,
- Tickets issued by vending machines, the retention and presentation of which are necessary to obtain a product or service,
- Cash register receipts or other billing documents printed by non-automatic weighing instruments.

Please note that the end of automatic printing does not mean the end of receipt printing

If the consumer wishes to obtain a printed receipt, he must expressly request it from the retailer. The retailer is obliged to inform the consumer of this in a legible and comprehensible manner by means of a notice at the place where payment is made.

What form will till receipts take after 1 April 2023?

These "e-tickets" can be delivered to the buyer:

- By SMS,
- By e-mail,
- By message in the buyer's banking application (using the bank card automatically sends the e-ticket to the application);
- By QR code (allows to get the e-tickets from a website).

In accordance with the General Data Protection Regulation, **the collection of data from the buyer is subject to his/her explicit consent.**



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